

Check if Schedule O contains a response or note to any line in this Part III ☒

THROUGH STRATEGIC LITIGATION, TRAINING, COMMUNICATION, ACTIVISM AND RESEARCH, THE INSTITUTE FOR JUSTICE (IJ) ADVANCES A RULE OF LAW UNDER WHICH INDIVIDUALS CAN CONTROL THEIR DESTINIES AS FREE AND RESPONSIBLE MEMBERS OF SOCIETY. IJ LITIGATES TO SECURE ECONOMIC LIBERTY, SCHOOL CHOICE, PRIVATE PROPERTY RIGHTS, FREEDOM OF SPEECH AND OTHER VITAL INDIVIDUAL LIBERTIES, AND TO RESTORE CONSTITUTIONAL LIMITS ON THE POWER OF GOVERNMENT. IN ADDITION, IJ TRAINS LAW STUDENTS, LAWYERS AND POLICY ACTIVISTS IN THE TACTICS OF PUBLIC INTEREST LITIGATION. THROUGH THESE ACTIVITIES, IJ CHALLENGES THE IDEOLOGY OF THE WELFARE STATE AND ILLUSTRATES AND EXTENDS THE BENEFITS OF FREEDOM TO THOSE WHOSE FULL ENJOYMENT OF LIBERTY IS DENIED BY GOVERNMENT.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? ☐ Yes ☒ No

If "Yes," describe these changes on Schedule O






















| | | | | | | |
|--|-------|----------------|------------|------------------------|---------------|-------------|
| 4a | (Code |) (Expenses \$ | 15,027,036 | including grants of \$ |) (Revenue \$ | 3,394,895) |
| <p>TO PROTECT THE CONSTITUTIONAL RIGHTS OF AMERICANS THROUGH LITIGATION, EDUCATE THE PUBLIC ABOUT ISSUES VITAL TO LIBERTY THROUGH MEDIA RELATIONS AND OUTREACH EVENTS, TRAIN LAWYERS AND STUDENTS TO PRESERVE CIVIL LIBERTIES SEE SCHEDULE O FOR A LIST OF CASES IN LITIGATION</p> | | | | | | |

[illegible][illegible]

| | | |
|-----------|---------------------------------------|-------------------|
| 4e | Total program service expenses | 15,027,036 |
|-----------|---------------------------------------|-------------------|

Part IV

Checklist of Required Schedules

| | Yes | No |
|---|---------|----|
| 1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? If "Yes," complete Schedule A  | 1 Yes | |
| 2 Is the organization required to complete Schedule B, Schedule of Contributors (see instructions)?  | 2 Yes | |
| 3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? If "Yes," complete Schedule C, Part I  | 3 | No |
| 4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? If "Yes," complete Schedule C, Part II  | 4 Yes | |
| 5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? If "Yes," complete Schedule C, Part III  | 5 | No |
| 6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? If "Yes," complete Schedule D, Part I  | 6 | No |
| 7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? If "Yes," complete Schedule D, Part II  | 7 | No |
| 8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? If "Yes," complete Schedule D, Part III  | 8 | No |
| 9 Did the organization report an amount in Part X, line 21 for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X, or provide credit counseling, debt management, credit repair, or debt negotiation services? If "Yes," complete Schedule D, Part IV  | 9 | No |
| 10 Did the organization, directly or through a related organization, hold assets in temporarily restricted endowments, permanent endowments, or quasi-endowments? If "Yes," complete Schedule D, Part V  | 10 Yes | |
| 11 If the organization's answer to any of the following questions is "Yes," then complete Schedule D, Parts VI, VII, VIII, IX, or X as applicable | | |
| a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? If "Yes," complete Schedule D, Part VI  | 11a Yes | |
| b Did the organization report an amount for investments—other securities in Part X, line 12 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VII  | 11b Yes | |
| c Did the organization report an amount for investments—program related in Part X, line 13 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part VIII  | 11c | No |
| d Did the organization report an amount for other assets in Part X, line 15 that is 5% or more of its total assets reported in Part X, line 16? If "Yes," complete Schedule D, Part IX  | 11d | No |
| e Did the organization report an amount for other liabilities in Part X, line 25? If "Yes," complete Schedule D, Part X  | 11e Yes | |
| f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? If "Yes," complete Schedule D, Part X  | 11f Yes | |
| 12a Did the organization obtain separate, independent audited financial statements for the tax year? If "Yes," complete Schedule D, Parts XI and XII  | 12a Yes | |
| b Was the organization included in consolidated, independent audited financial statements for the tax year? If "Yes," and if the organization answered "No" to line 12a, then completing Schedule D, Parts XI and XII is optional  | 12b | No |
| 13 Is the organization a school described in section 170(b)(1)(A)(ii)? If "Yes," complete Schedule E | 13 | No |
| 14a Did the organization maintain an office, employees, or agents outside of the United States? | 14a | No |
| b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? If "Yes," complete Schedule F, Parts I and IV  | 14b Yes | |
| 15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? If "Yes," complete Schedule F, Parts II and IV  | 15 | No |
| 16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? If "Yes," complete Schedule F, Parts III and IV  | 16 | No |
| 17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? If "Yes," complete Schedule G, Part I (see instructions) | 17 | No |
| 18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? If "Yes," complete Schedule G, Part II | 18 | No |
| 19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? If "Yes," complete Schedule G, Part III | 19 | No |
| 20a Did the organization operate one or more hospital facilities? If "Yes," complete Schedule H | 20a | No |
| b If "Yes" to line 20a, did the organization attach a copy of its audited financial statements to this return? | 20b | |

Part IV

Checklist of Required Schedules (continued)

| | | | | |
|-----|--|-----|-----|----|
| 21 | Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If "Yes," complete Schedule I, Parts I and II</i> | 21 | | No |
| 22 | Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i> | 22 | | No |
| 23 | Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i> | 23 | Yes | |
| 24a | Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i> | 24a | | No |
| b | Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception? | 24b | | |
| c | Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds? | 24c | | |
| d | Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year? | 24d | | |
| 25a | Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i> | 25a | | No |
| b | Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i> | 25b | | No |
| 26 | Did the organization report any amount on Part X, line 5, 6, or 22 for receivables from or payables to any current or former officers, directors, trustees, key employees, highest compensated employees, or disqualified persons? <i>If "Yes," complete Schedule L, Part II</i> | 26 | | No |
| 27 | Did the organization provide a grant or other assistance to an officer, director, trustee, key employee, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i> | 27 | | No |
| 28 | Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions for applicable filing thresholds, conditions, and exceptions) | | | |
| a | A current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28a | | No |
| b | A family member of a current or former officer, director, trustee, or key employee? <i>If "Yes," complete Schedule L, Part IV</i> | 28b | | No |
| c | An entity of which a current or former officer, director, trustee, or key employee (or a family member thereof) was an officer, director, trustee, or direct or indirect owner? <i>If "Yes," complete Schedule L, Part IV</i> | 28c | | No |
| 29 | Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i> | 29 | Yes | |
| 30 | Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i> | 30 | | No |
| 31 | Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i> | 31 | | No |
| 32 | Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i> | 32 | | No |
| 33 | Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i> | 33 | | No |
| 34 | Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i> | 34 | | No |
| 35a | Did the organization have a controlled entity within the meaning of section 512(b)(13)? | 35a | | No |
| b | If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 35b | | |
| 36 | Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i> | 36 | | No |
| 37 | Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i> | 37 | | No |
| 38 | Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19? Note. All Form 990 filers are required to complete Schedule O | 38 | Yes | |

Part V

Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

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| | | | |
|---|--|-----|-----|
| | | Yes | No |
| 1a | Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable. | 47 | |
| 1b | Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable. | 0 | |
| c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners? | | 1c | Yes |
| 2a | Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. | 2a | 118 |
| b If at least one is reported on line 2a, did the organization file all required federal employment tax returns? Note. If the sum of lines 1a and 2a is greater than 250, you may be required to e-file (see instructions). | | 2b | Yes |
| 3a Did the organization have unrelated business gross income of \$1,000 or more during the year? | | 3a | No |
| b If "Yes," has it filed a Form 990-T for this year? <i>If "No" to line 3b, provide an explanation in Schedule O.</i> | | 3b | |
| 4a At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? | | 4a | Yes |
| b If "Yes," enter the name of the foreign country: <u>CJ</u> See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR). | | | |
| 5a Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? | | 5a | No |
| b Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? | | 5b | No |
| c If "Yes," to line 5a or 5b, did the organization file Form 8886-T? | | 5c | |
| 6a Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? | | 6a | No |
| b If "Yes," did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? | | 6b | |
| 7 Organizations that may receive deductible contributions under section 170(c). | | | |
| a Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? | | 7a | No |
| b If "Yes," did the organization notify the donor of the value of the goods or services provided? | | 7b | |
| c Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? | | 7c | No |
| d If "Yes," indicate the number of Forms 8282 filed during the year. | | 7d | |
| e Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? | | 7e | No |
| f Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? | | 7f | No |
| g If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? | | 7g | |
| h If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? | | 7h | |
| 8 Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? | | 8 | |
| 9a Did the sponsoring organization make any taxable distributions under section 4966? | | 9a | |
| b Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? | | 9b | |
| 10 Section 501(c)(7) organizations. Enter | | | |
| a Initiation fees and capital contributions included on Part VIII, line 12. | | 10a | |
| b Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. | | 10b | |
| 11 Section 501(c)(12) organizations. Enter | | | |
| a Gross income from members or shareholders. | | 11a | |
| b Gross income from other sources (Do not net amounts due or paid to other sources against amounts due or received from them). | | 11b | |
| 12a Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? | | 12a | |
| b If "Yes," enter the amount of tax-exempt interest received or accrued during the year. | | 12b | |
| 13 Section 501(c)(29) qualified nonprofit health insurance issuers. | | | |
| a Is the organization licensed to issue qualified health plans in more than one state? Note. See the instructions for additional information the organization must report on Schedule O. | | 13a | |
| b Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. | | 13b | |
| c Enter the amount of reserves on hand. | | 13c | |
| 14a Did the organization receive any payments for indoor tanning services during the tax year? | | 14a | No |
| b If "Yes," has it filed a Form 720 to report these payments? <i>If "No," provide an explanation in Schedule O.</i> | | 14b | |

Part VI

Governance, Management, and Disclosure

For each "Yes" response to lines 2 through 7b below, and for a "No" response to lines 8a, 8b, or 10b below, describe the circumstances, processes, or changes in Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI

Section A. Governing Body and Management

| | | | |
|--|---|-----|-----|
| | | Yes | No |
| 1a | Enter the number of voting members of the governing body at the end of the tax year | 10 | |
| If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain in Schedule O | | | |
| b | Enter the number of voting members included in line 1a, above, who are independent | 9 | |
| 2 | Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee? | 2 | No |
| 3 | Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors or trustees, or key employees to a management company or other person? | 3 | No |
| 4 | Did the organization make any significant changes to its governing documents since the prior Form 990 was filed? | 4 | No |
| 5 | Did the organization become aware during the year of a significant diversion of the organization's assets? | 5 | No |
| 6 | Did the organization have members or stockholders? | 6 | No |
| 7a | Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? | 7a | No |
| b | Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body? | 7b | No |
| 8 | Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following | | |
| a | The governing body? | 8a | Yes |
| b | Each committee with authority to act on behalf of the governing body? | 8b | Yes |
| 9 | Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses in Schedule O | 9 | No |

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

| | | | |
|--|--|-----|-----|
| | | Yes | No |
| 10a | Did the organization have local chapters, branches, or affiliates? | 10a | Yes |
| b | If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes? | 10b | Yes |
| 11a | Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form? | 11a | Yes |
| b | Describe in Schedule O the process, if any, used by the organization to review this Form 990 | | |
| 12a | Did the organization have a written conflict of interest policy? If "No," go to line 13 | 12a | Yes |
| b | Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts? | 12b | Yes |
| c | Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done | 12c | Yes |
| 13 | Did the organization have a written whistleblower policy? | 13 | Yes |
| 14 | Did the organization have a written document retention and destruction policy? | 14 | Yes |
| 15 | Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision? | | |
| a | The organization's CEO, Executive Director, or top management official | 15a | Yes |
| b | Other officers or key employees of the organization | 15b | Yes |
| If "Yes" to line 15a or 15b, describe the process in Schedule O (see instructions) | | | |
| 16a | Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year? | 16a | No |
| b | If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements? | 16b | |

Section C. Disclosure

| | | |
|----|---|---|
| 17 | List the States with which a copy of this Form 990 is required to be filed | AL , AK , AR , CA , CT , FL , GA , HI , IL , KS , KY , ME , MD , MA , MI , MN , MS , NH , NJ , NM , NY , NC , OK , OR , PA , RI , SC , TN , UT , VA , WV , WI |
| 18 | Section 6104 requires an organization to make its Form 1023 (or 1024 if applicable), 990, and 990-T (501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. <input checked="" type="checkbox"/> Own website <input type="checkbox"/> Another's website <input checked="" type="checkbox"/> Upon request <input type="checkbox"/> Other (explain in Schedule O) | |
| 19 | Describe in Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year | |
| 20 | State the name, address, and telephone number of the person who possesses the organization's books and records | STEVEN ANDERSON 901 NORTH GLEBE RD SUITE 900 ARLINGTON,VA 22203 (703)682-9320 |

Part VII

Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

- 1a Complete this table for all persons required to be listed Report compensation for the calendar year ending with or within the organization's tax year
- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation Enter -0- in columns (D), (E), and (F) if no compensation was paid

List all of the organization's **current** key employees, if any See instructions for definition of "key employee "

List the organization's five **current** highest compensated employees (other than an officer, director, trustee or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations

List all of the organization's **former** officers, key employees, or highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations

List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations

List persons in the following order individual trustees or directors, institutional trustees, officers, key employees, highest compensated employees, and former such persons

☐ Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|---|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (1) WILLIAM H MELLOR PRES & GENERAL COUNSEL | 40 00 | X | | X | | | | 487,731 | 0 | 1,647,717 |
| (2) DAVID B KENNEDY DIRECTOR & CHAIRMAN | 1 00 | X | | | | | | 0 | 0 | 0 |
| (3) MARY STIEFEL DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (4) JAMES LINTOTT DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (5) ABIGAIL THERNSTROM DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (6) ARTHUR DANTCHIK DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (7) STEPHEN W MODZELEWSKI DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (8) ROBERT GELFOND DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (9) KEN LEVY DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (10) ROBERT LEVY DIRECTOR | 1 00 | X | | | | | | 0 | 0 | 0 |
| (11) STEVEN ANDERSON MANAGING VP-CFO/SEC /TREAS | 40 00 | | | X | | | | 197,261 | 0 | 34,657 |
| (12) BETH STEVENS VP FOR DEVELOPMENT | 40 00 | | | | X | | | 193,259 | 0 | 32,852 |
| (13) JOHN KRAMER VP FOR COMMUNICATIONS | 40 00 | | | | X | | | 269,818 | 0 | 56,417 |
| (14) DEBORAH SIMPSON VP OF STATE OFFICES | 40 00 | | | | X | | | 188,310 | 0 | 47,032 |

Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

| (A) Name and Title | (B) Average hours per week (list any hours for related organizations below dotted line) | (C) Position (do not check more than one box, unless person is both an officer and a director/trustee) | | | | | | (D) Reportable compensation from the organization (W- 2/1099-MISC) | (E) Reportable compensation from related organizations (W- 2/1099-MISC) | (F) Estimated amount of other compensation from the organization and related organizations |
|--|--|---|-----------------------|---------|--------------|------------------------------|--------|---|--|---|
| | | Individual trustee or director | Institutional Trustee | Officer | Key employee | Highest compensated employee | Former | | | |
| (15) DANA BERLINER LITIGATION DIRECTOR | 40 00 | | | | X | | | 266,907 | 0 | 43,625 |
| (16) SCOTT BULLOCK SENIOR ATTORNEY | 40 00 | | | | | X | | 252,897 | 0 | 41,264 |
| (17) CLARK NEILY SENIOR ATTORNEY | 40 00 | | | | | X | | 204,661 | 0 | 36,736 |
| (18) ROBERT GALL SENIOR ATTORNEY | 40 00 | | | | | X | | 195,862 | 0 | 36,938 |
| (19) JEFFREY ROWES SENIOR ATTORNEY | 40 00 | | | | | X | | 202,361 | 0 | 36,926 |
| (20) RICHARD KOMER SENIOR ATTORNEY | 40 00 | | | | | X | | 179,422 | 0 | 29,602 |

| | | | | | |
|----|---|---|-----------|---|-----------|
| 1b | Sub-Total | ▶ | | | |
| c | Total from continuation sheets to Part VII, Section A | ▶ | | | |
| d | Total (add lines 1b and 1c) | ▶ | 2,638,489 | 0 | 2,043,766 |

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization▶27

| | | Yes | No |
|---|---|-----|-----|
| 3 | Did the organization list any former officer, director or trustee, key employee, or highest compensated employee on line 1a? <i>If "Yes," complete Schedule J for such individual</i> | 3 | No |
| 4 | For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If "Yes," complete Schedule J for such individual</i> | 4 | Yes |
| 5 | Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If "Yes," complete Schedule J for such person</i> | 5 | No |

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization Report compensation for the calendar year ending with or within the organization's tax year

| (A) Name and business address | (B) Description of services | (C) Compensation |
|---|--------------------------------|---------------------|
| APPLIED INTELLIGENCE GROUP 5005 N 14TH STREET ARLINGTON, VA 22205 | IT CONSULTING | 172,245 |
| | | |
| | | |
| | | |
| | | |

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶1

Part VIII

Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

| | | | (A) Total revenue | (B) Related or exempt function revenue | (C) Unrelated business revenue | (D) Revenue excluded from tax under sections 512-514 |
|---|---|---|---|--|---|---|
| Contributions, Gifts, Grants and Other Similar Amounts | 1a | Federated campaigns | 1a | | | |
| | b | Membership dues | 1b | | | |
| | c | Fundraising events | 1c | | | |
| | d | Related organizations | 1d | | | |
| | e | Government grants (contributions) | 1e | | | |
| | f | All other contributions, gifts, grants, and similar amounts not included above | 1f | 30,397,072 | | |
| | g | Noncash contributions included in lines 1a-1f \$ | | 1,020,165 | | |
| | h | Total. Add lines 1a-1f | | 30,397,072 | | |
| Program Service Revenue | 2a | ATTORNEY FEES | Business Code 541100 | 3,364,644 | 3,364,644 | |
| | b | MISCELLANEOUS | 900099 | 23,401 | 23,401 | |
| | c | HONORARIA | 900099 | 6,850 | 6,850 | |
| | d | | | | | |
| | e | | | | | |
| | f | All other program service revenue | | | | |
| | g | Total. Add lines 2a-2f | | 3,394,895 | | |
| | Other Revenue | 3 | Investment income (including dividends, interest, and other similar amounts) | | 242,995 | |
| 4 | | Income from investment of tax-exempt bond proceeds | | | | |
| 5 | | Royalties | | | | |
| 6a | | Gross rents | (i) Real 87,588 | (ii) Personal | | |
| b | | Less rental expenses | 0 | | | |
| c | | Rental income or (loss) | 87,588 | | | |
| d | | Net rental income or (loss) | | 87,588 | | 87,588 |
| 7a | | Gross amount from sales of assets other than inventory | (i) Securities 11,385,129 | (ii) Other 82,272 | | |
| b | | Less cost or other basis and sales expenses | 11,383,201 | 82,827 | | |
| c | | Gain or (loss) | 1,928 | -555 | | |
| d | | Net gain or (loss) | | 1,373 | | 1,373 |
| 8a | | Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c) See Part IV, line 18 | a | | | |
| b | | Less direct expenses | b | | | |
| c | | Net income or (loss) from fundraising events | | | | |
| 9a | | Gross income from gaming activities See Part IV, line 19 | a | | | |
| b | | Less direct expenses | b | | | |
| c | | Net income or (loss) from gaming activities | | | | |
| 10a | | Gross sales of inventory, less returns and allowances | a | | | |
| b | | Less cost of goods sold | b | | | |
| c | | Net income or (loss) from sales of inventory | | | | |
| | Miscellaneous Revenue | Business Code | | | | |
| 11a | | | | | | |
| b | | | | | | |
| c | | | | | | |
| d | All other revenue | | | | | |
| e | Total. Add lines 11a-11d | | | | | |
| 12 | Total revenue. See Instructions | | 34,123,923 | 3,394,895 | 0 | 331,956 |

Part IX

Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

☐

| Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII. | | (A) Total expenses | (B) Program service expenses | (C) Management and general expenses | (D) Fundraising expenses |
|--|---|-----------------------|---------------------------------|--|-----------------------------|
| 1 | Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21. | | | | |
| 2 | Grants and other assistance to domestic individuals. See Part IV, line 22. | | | | |
| 3 | Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16. | | | | |
| 4 | Benefits paid to or for members. | | | | |
| 5 | Compensation of current officers, directors, trustees, and key employees. | 3,557,030 | 3,053,702 | 202,908 | 300,420 |
| 6 | Compensation not included above, to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B). | | | | |
| 7 | Other salaries and wages. | 7,463,579 | 6,536,661 | 615,225 | 311,693 |
| 8 | Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions). | 519,716 | 274,854 | 159,602 | 85,260 |
| 9 | Other employee benefits. | 592,856 | 500,636 | 53,357 | 38,863 |
| 10 | Payroll taxes. | 580,722 | 497,316 | 49,341 | 34,065 |
| 11 | Fees for services (non-employees): | | | | |
| a | Management. | | | | |
| b | Legal. | 262,032 | 245,830 | 12,452 | 3,750 |
| c | Accounting. | 66,868 | | 65,109 | 1,759 |
| d | Lobbying. | 1,562 | 1,562 | | |
| e | Professional fundraising services. See Part IV, line 17. | | | | |
| f | Investment management fees. | | | | |
| g | Other (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Schedule O). | 581,890 | 499,639 | 66,284 | 15,967 |
| 12 | Advertising and promotion. | 52,413 | 51,678 | 735 | |
| 13 | Office expenses. | 1,026,765 | 595,326 | 164,369 | 267,070 |
| 14 | Information technology. | 172,219 | 10,032 | 162,187 | |
| 15 | Royalties. | | | | |
| 16 | Occupancy. | 1,571,611 | 1,268,048 | 189,568 | 113,995 |
| 17 | Travel. | 714,060 | 685,968 | 16,569 | 11,523 |
| 18 | Payments of travel or entertainment expenses for any federal, state, or local public officials. | | | | |
| 19 | Conferences, conventions, and meetings. | 365,698 | 356,441 | 7,987 | 1,270 |
| 20 | Interest. | 3,816 | | 3,816 | |
| 21 | Payments to affiliates. | | | | |
| 22 | Depreciation, depletion, and amortization. | 403,536 | 334,083 | 39,677 | 29,776 |
| 23 | Insurance. | 129,884 | 72,476 | 55,420 | 1,988 |
| 24 | Other expenses. Itemize expenses not covered above (List miscellaneous expenses in line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O). | | | | |
| a | FILING & COURT FEES | 42,784 | 42,784 | | |
| b | | | | | |
| c | | | | | |
| d | | | | | |
| e | All other expenses | | | | |
| 25 | Total functional expenses. Add lines 1 through 24e. | 18,109,041 | 15,027,036 | 1,864,606 | 1,217,399 |
| 26 | Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720). | | | | |

Part X

Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

| | | | | (A) | | (B) |
|-----------------------------|---|--|-----|-------------------|---------|---------------|
| | | | | Beginning of year | | End of year |
| Assets | 1 | Cash—non-interest-bearing | | 1,400 | 1 | 1,000 |
| | 2 | Savings and temporary cash investments | | 24,339,803 | 2 | 25,737,895 |
| | 3 | Pledges and grants receivable, net | | 3,646,257 | 3 | 7,385,729 |
| | 4 | Accounts receivable, net | | 12,097 | 4 | 2,683,868 |
| | 5 | Loans and other receivables from current and former officers, directors, trustees, key employees, and highest compensated employees Complete Part II of Schedule L | | | 5 | |
| | 6 | Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), persons described in section 4958(c)(3)(B), and contributing employers and sponsoring organizations of section 501(c)(9) voluntary employees' beneficiary organizations (see instructions) Complete Part II of Schedule L | | | 6 | |
| | 7 | Notes and loans receivable, net | | | 7 | |
| | 8 | Inventories for sale or use | | | 8 | |
| | 9 | Prepaid expenses and deferred charges | | 230,055 | 9 | 250,224 |
| | 10a | Land, buildings, and equipment cost or other basis Complete Part VI of Schedule D | 10a | 3,926,632 | | |
| | b | Less accumulated depreciation | 10b | 2,639,192 | 758,646 | 10c 1,287,440 |
| | 11 | Investments—publicly traded securities | | 20,156,625 | 11 | 29,806,756 |
| | 12 | Investments—other securities See Part IV, line 11 | | 4,960,861 | 12 | 5,761,061 |
| | 13 | Investments—program-related See Part IV, line 11 | | | 13 | |
| | 14 | Intangible assets | | | 14 | |
| | 15 | Other assets See Part IV, line 11 | | 164,723 | 15 | 199,780 |
| | 16 | Total assets. Add lines 1 through 15 (must equal line 34) | | 54,270,467 | 16 | 73,113,753 |
| Liabilities | 17 | Accounts payable and accrued expenses | | 739,393 | 17 | 2,405,167 |
| | 18 | Grants payable | | | 18 | |
| | 19 | Deferred revenue | | 25,137 | 19 | 0 |
| | 20 | Tax-exempt bond liabilities | | | 20 | |
| | 21 | Escrow or custodial account liability Complete Part IV of Schedule D | | | 21 | |
| | 22 | Loans and other payables to current and former officers, directors, trustees, key employees, highest compensated employees, and disqualified persons Complete Part II of Schedule L | | | 22 | |
| | 23 | Secured mortgages and notes payable to unrelated third parties | | | 23 | |
| | 24 | Unsecured notes and loans payable to unrelated third parties | | | 24 | |
| | 25 | Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24) Complete Part X of Schedule D | | 261,312 | 25 | 1,565,514 |
| | 26 | Total liabilities. Add lines 17 through 25 | | 1,025,842 | 26 | 3,970,681 |
| Net Assets or Fund Balances | Organizations that follow SFAS 117 (ASC 958), check here <input checked="" type="checkbox"/> and complete lines 27 through 29, and lines 33 and 34. | | | | | |
| | 27 | Unrestricted net assets | | 49,103,431 | 27 | 60,337,444 |
| | 28 | Temporarily restricted net assets | | 4,141,194 | 28 | 8,705,628 |
| | 29 | Permanently restricted net assets | | | 29 | 100,000 |
| | Organizations that do not follow SFAS 117 (ASC 958), check here <input type="checkbox"/> and complete lines 30 through 34. | | | | | |
| | 30 | Capital stock or trust principal, or current funds | | | 30 | |
| | 31 | Paid-in or capital surplus, or land, building or equipment fund | | | 31 | |
| | 32 | Retained earnings, endowment, accumulated income, or other funds | | | 32 | |
| | 33 | Total net assets or fund balances | | 53,244,625 | 33 | 69,143,072 |
| | 34 | Total liabilities and net assets/fund balances | | 54,270,467 | 34 | 73,113,753 |

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

| | | | |
|----|---|----|------------|
| 1 | Total revenue (must equal Part VIII, column (A), line 12) | 1 | 34,123,923 |
| 2 | Total expenses (must equal Part IX, column (A), line 25) | 2 | 18,109,041 |
| 3 | Revenue less expenses Subtract line 2 from line 1 | 3 | 16,014,882 |
| 4 | Net assets or fund balances at beginning of year (must equal Part X, line 33, column (A)) | 4 | 53,244,625 |
| 5 | Net unrealized gains (losses) on investments | 5 | -116,435 |
| 6 | Donated services and use of facilities | 6 | |
| 7 | Investment expenses | 7 | |
| 8 | Prior period adjustments | 8 | |
| 9 | Other changes in net assets or fund balances (explain in Schedule O) | 9 | 0 |
| 10 | Net assets or fund balances at end of year Combine lines 3 through 9 (must equal Part X, line 33, column (B)) | 10 | 69,143,072 |

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

| | | Yes | No |
|----|--|-----|----|
| 1 | Accounting method used to prepare the Form 990 <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O | | |
| 2a | Were the organization's financial statements compiled or reviewed by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | | No |
| 2b | Were the organization's financial statements audited by an independent accountant? If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis | Yes | |
| 2c | If "Yes," to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? If the organization changed either its oversight process or selection process during the tax year, explain in Schedule O | Yes | |
| 3a | As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? | | No |
| 3b | If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why in Schedule O and describe any steps taken to undergo such audits | | |

SCHEDULE A
(Form 990 or 990EZ)

Department of the
Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.
▶ Attach to Form 990 or Form 990-EZ.
▶ Information about Schedule A (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

| | |
|---|--|
| Name of the organization INSTITUTE FOR JUSTICE | Employer identification number 52-1744337 |
|---|--|

Part I

Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is (For lines 1 through 11, check only one box)

- 1

☐

A church, convention of churches, or association of churches described in **section 170(b)(1)(A)(i).**
- 2

☐

A school described in **section 170(b)(1)(A)(ii).** (Attach Schedule E)
- 3

☐

A hospital or a cooperative hospital service organization described in **section 170(b)(1)(A)(iii).**
- 4

☐

A medical research organization operated in conjunction with a hospital described in **section 170(b)(1)(A)(iii).** Enter the hospital's name, city, and state _____
- 5

☐

An organization operated for the benefit of a college or university owned or operated by a governmental unit described in **section 170(b)(1)(A)(iv).** (Complete Part II)
- 6

☐

A federal, state, or local government or governmental unit described in **section 170(b)(1)(A)(v).**
- 7

☒

An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in **section 170(b)(1)(A)(vi).** (Complete Part II)
- 8

☐

A community trust described in **section 170(b)(1)(A)(vi)** (Complete Part II)
- 9

☐

An organization that normally receives (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions—subject to certain exceptions, and (2) no more than 33 1/3% of its support from gross investment income and unrelated business taxable income (less section 511 tax) from businesses acquired by the organization after June 30, 1975 See **section 509(a)(2).** (Complete Part III)
- 10

☐

An organization organized and operated exclusively to test for public safety See **section 509(a)(4).**
- 11

☐

An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2) See **section 509(a)(3).** Check the box in lines 11a through 11d that describes the type of supporting organization and complete lines 11e, 11f, and 11g
- a

☐

Type I. A supporting organization operated, supervised, or controlled by its supported organization(s), typically by giving the supported organization(s) the power to regularly appoint or elect a majority of the directors or trustees of the supporting organization **You must complete Part IV, Sections A and B.**
- b

☐

Type II. A supporting organization supervised or controlled in connection with its supported organization(s), by having control or management of the supporting organization vested in the same persons that control or manage the supported organization(s) **You must complete Part IV, Sections A and C.**
- c

☐

Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s) (see instructions) **You must complete Part IV, Sections A, D, and E.**
- d

☐

Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated The organization generally must satisfy a distribution requirement and an attentiveness requirement (see instructions) **You must complete Part IV, Sections A and D, and Part V.**
- e

☐

Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization
- f

Enter the number of supported organizations _____
- g

Provide the following information about the supported organization(s)

| (i)Name of supported organization | (ii) EIN | (iii) Type of organization (described on lines 1- 9 above or IRC section (see instructions)) | (iv) Is the organization listed in your governing document? | | (v) Amount of monetary support (see instructions) | (vi) Amount of other support (see instructions) |
|-----------------------------------|----------|--|---|----|---|---|
| | | | Yes | No | | |
| | | | | | | |
| | | | | | | |
| Total | | | | | | |

Part II

Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)
(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

| Section A. Public Support | | | | | | |
|--|------------|------------|------------|------------|------------|-------------|
| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants ") | 18,305,447 | 18,582,104 | 18,598,848 | 23,917,519 | 30,397,072 | 109,800,990 |
| 2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 3 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 4 Total. Add lines 1 through 3 | 18,305,447 | 18,582,104 | 18,598,848 | 23,917,519 | 30,397,072 | 109,800,990 |
| 5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f) | | | | | | 24,130,488 |
| 6 Public support. Subtract line 5 from line 4 | | | | | | 85,670,502 |

| Section B. Total Support | | | | | | | |
|---|--|------------|------------|------------|------------|------------|-------------|
| Calendar year (or fiscal year beginning in) ▶ | | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
| 7 | Amounts from line 4 | 18,305,447 | 18,582,104 | 18,598,848 | 23,917,519 | 30,397,072 | 109,800,990 |
| 8 | Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | 54,026 | 85,201 | 161,654 | 173,350 | 330,583 | 804,814 |
| 9 | Net income from unrelated business activities, whether or not the business is regularly carried on | | | | | | |
| 10 | Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 11 | Total support. Add lines 7 through 10 | | | | | | 110,605,804 |
| 12 | Gross receipts from related activities, etc. (see instructions) | | | | | 12 | 5,648,770 |
| 13 | First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here <input type="checkbox"/> | | | | | | |

| Section C. Computation of Public Support Percentage | | |
|---|---|------------|
| 14 | Public support percentage for 2014 (line 6, column (f) divided by line 11, column (f)) | 1477 460 % |
| 15 | Public support percentage for 2013 Schedule A, Part II, line 14 | 1575 230 % |
| 16a | 33 1/3% support test—2014. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input checked="" type="checkbox"/> | |
| b | 33 1/3% support test—2013. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization <input type="checkbox"/> | |
| 17a | 10%-facts-and-circumstances test—2014. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | |
| b | 10%-facts-and-circumstances test—2013. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization <input type="checkbox"/> | |
| 18 | Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions <input type="checkbox"/> | |

Part IIISupport Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 9 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

| Section A. Public Support | | | | | | |
|--|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
| 1 Gifts, grants, contributions, and membership fees received (Do not include any "unusual grants.") | | | | | | |
| 2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose | | | | | | |
| 3 Gross receipts from activities that are not an unrelated trade or business under section 513 | | | | | | |
| 4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf | | | | | | |
| 5 The value of services or facilities furnished by a governmental unit to the organization without charge | | | | | | |
| 6 Total. Add lines 1 through 5 | | | | | | |
| 7a Amounts included on lines 1, 2, and 3 received from disqualified persons | | | | | | |
| b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year | | | | | | |
| c Add lines 7a and 7b | | | | | | |
| 8 Public support (Subtract line 7c from line 6.) | | | | | | |

| Section B. Total Support | | | | | | |
|--|----------|----------|----------|----------|----------|-----------|
| Calendar year (or fiscal year beginning in) ▶ | (a) 2010 | (b) 2011 | (c) 2012 | (d) 2013 | (e) 2014 | (f) Total |
| 9 Amounts from line 6 | | | | | | |
| 10a Gross income from interest, dividends, payments received on securities loans, rents, royalties and income from similar sources | | | | | | |
| b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975 | | | | | | |
| c Add lines 10a and 10b | | | | | | |
| 11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on | | | | | | |
| 12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.) | | | | | | |
| 13 Total support. (Add lines 9, 10c, 11, and 12.) | | | | | | |
| 14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here ▶ | | | | | | |

| Section C. Computation of Public Support Percentage | | | |
|---|----|--|--|
| 15 Public support percentage for 2014 (line 8, column (f) divided by line 13, column (f)) | 15 | | |
| 16 Public support percentage from 2013 Schedule A, Part III, line 15 | 16 | | |

| Section D. Computation of Investment Income Percentage | | | |
|--|----|--|--|
| 17 Investment income percentage for 2014 (line 10c, column (f) divided by line 13, column (f)) | 17 | | |
| 18 Investment income percentage from 2013 Schedule A, Part III, line 17 | 18 | | |
| 19a 33 1/3% support tests—2014. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ | | | |
| b 33 1/3% support tests—2013. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3% and line 18 is not more than 33 1/3%, check this box and stop here. The organization qualifies as a publicly supported organization ▶ | | | |
| 20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions ▶ | | | |

Part IV Supporting Organizations

(Complete only if you checked a box on line 11 of Part I. If you checked 11a of Part I, complete Sections A and B. If you checked 11b of Part I, complete Sections A and C. If you checked 11c of Part I, complete Sections A, D, and E. If you checked 11d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Are all of the organization's supported organizations listed by name in the organization's governing documents? If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain. | | |
| 2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2). | | |
| 3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? If "Yes," answer (b) and (c) below. | | |
| b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? If "Yes," describe in Part VI when and how the organization made the determination. | | |
| c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? If "Yes," explain in Part VI what controls the organization put in place to ensure such use. | | |
| 4a Was any supported organization not organized in the United States ("foreign supported organization")? If "Yes" and if you checked 11a or 11b in Part I, answer (b) and (c) below. | | |
| b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations. . . . | | |
| c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes. | | |
| 5a Did the organization add, substitute, or remove any supported organizations during the tax year? If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed, (ii) the reasons for each such action, (iii) the authority under the organization's organizing document authorizing such action, and (iv) how the action was accomplished (such as by amendment to the organizing document). | | |
| b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document? | | |
| c Substitutions only. Was the substitution the result of an event beyond the organization's control? | | |
| 6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (a) its supported organizations, (b) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (c) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? If "Yes," provide detail in Part VI . | | |
| 7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (defined in IRC 4958(c)(3)(C)), a family member of a substantial contributor, or a 35-percent controlled entity with regard to a substantial contributor? If "Yes," complete Part I of Schedule L (Form 990) . | | |
| 8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? If "Yes," complete Part II of Schedule L (Form 990). | | |
| 9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? If "Yes," provide detail in Part VI . | | |
| b Did one or more disqualified persons (as defined in line 9(a)) hold a controlling interest in any entity in which the supporting organization had an interest? If "Yes," provide detail in Part VI . | | |
| c Did a disqualified person (as defined in line 9(a)) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? If "Yes," provide detail in Part VI . | | |
| 10a Was the organization subject to the excess business holdings rules of IRC 4943 because of IRC 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? If "Yes," answer b below. | | |
| b Did the organization have any excess business holdings in the tax year? (Use Schedule C, Form 4720, to determine whether the organization had excess business holdings). | | |
| 11 Has the organization accepted a gift or contribution from any of the following persons? | | |
| a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization? | | |
| b A family member of a person described in (a) above? | | |
| c A 35% controlled entity of a person described in (a) or (b) above? If "Yes" to a, b, or c, provide detail in Part VI. | | |

Part IV

Supporting Organizations (continued)

Section B. Type I Supporting Organizations

| | Yes | No |
|--|-----|----|
| 1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year. | | |
| 2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised or controlled the supporting organization. | | |

Section C. Type II Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s). | | |

Section D. All Type III Supporting Organizations

| | Yes | No |
|---|-----|----|
| 1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (1) a written notice describing the type and amount of support provided during the prior tax year, (2) a copy of the Form 990 that was most recently filed as of the date of notification, and (3) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided? | | |
| 2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s). | | |
| 3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? If "Yes," describe in Part VI the role the organization's supported organizations played in this regard. | | |

Section E. Type III Functionally-Integrated Supporting Organizations

| | | | |
|--|--|--|--|
| 1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions) | | | |
| a <input type="checkbox"/> The organization satisfied the Activities Test Complete line 2 below | | | |
| b <input type="checkbox"/> The organization is the parent of each of its supported organizations Complete line 3 below | | | |
| c <input type="checkbox"/> The organization supported a governmental entity Describe in Part VI how you supported a government entity (see instructions) | | | |
| 2 <u>Activities Test</u> Answer (a) and (b) below. | | | |
| a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities. | | | |
| b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement. | | | |
| 3 <u>Parent of Supported Organizations</u> Answer (a) and (b) below. | | | |
| a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? Provide details in Part VI. | | | |
| b Did the organization exercise a substantial degree of direction over the policies, programs and activities of each of its supported organizations? If "Yes," describe in Part VI the role played by the organization in this regard. | | | |

Part V – Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

1 ☐ Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov 20, 1970 **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E

| Section A - Adjusted Net Income | | (A) Prior Year | (B) Current Year (optional) |
|---------------------------------|--|----------------|-----------------------------|
| 1 | Net short-term capital gain | 1 | |
| 2 | Recoveries of prior-year distributions | 2 | |
| 3 | Other gross income (see instructions) | 3 | |
| 4 | Add lines 1 through 3 | 4 | |
| 5 | Depreciation and depletion | 5 | |
| 6 | Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions) | 6 | |
| 7 | Other expenses (see instructions) | 7 | |
| 8 | Adjusted Net Income (subtract lines 5, 6 and 7 from line 4) | 8 | |

| Section B - Minimum Asset Amount | | (A) Prior Year | (B) Current Year (optional) |
|----------------------------------|--|----------------|-----------------------------|
| 1 | Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year) | 1 | |
| a | Average monthly value of securities | 1a | |
| b | Average monthly cash balances | 1b | |
| c | Fair market value of other non-exempt-use assets | 1c | |
| d | Total (add lines 1a, 1b, and 1c) | 1d | |
| e | Discount claimed for blockage or other factors (explain in detail in Part VI) _____ | | |
| 2 | Acquisition indebtedness applicable to non-exempt use assets | 2 | |
| 3 | Subtract line 2 from line 1d | 3 | |
| 4 | Cash deemed held for exempt use Enter 1-1/2% of line 3 (for greater amount, see instructions) | 4 | |
| 5 | Net value of non-exempt-use assets (subtract line 4 from line 3) | 5 | |
| 6 | Multiply line 5 by .035 | 6 | |
| 7 | Recoveries of prior-year distributions | 7 | |
| 8 | Minimum Asset Amount (add line 7 to line 6) | 8 | |

| Section C - Distributable Amount | | | Current Year |
|----------------------------------|--|---|--------------|
| 1 | Adjusted net income for prior year (from Section A, line 8, Column A) | 1 | |
| 2 | Enter 85% of line 1 | 2 | |
| 3 | Minimum asset amount for prior year (from Section B, line 8, Column A) | 3 | |
| 4 | Enter greater of line 2 or line 3 | 4 | |
| 5 | Income tax imposed in prior year | 5 | |
| 6 | Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions) | 6 | |
| 7 | <input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally-integrated Type III supporting organization (see instructions) | | |

| Section D - Distributions | Current Year |
|--|--------------|
| 1 Amounts paid to supported organizations to accomplish exempt purposes | |
| 2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity | |
| 3 Administrative expenses paid to accomplish exempt purposes of supported organizations | |
| 4 Amounts paid to acquire exempt-use assets | |
| 5 Qualified set-aside amounts (prior IRS approval required) | |
| 6 Other distributions (describe in Part VI) See instructions | |
| 7 Total annual distributions. Add lines 1 through 6 | |
| 8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI) See instructions | |
| 9 Distributable amount for 2014 from Section C, line 6 | |
| 10 Line 8 amount divided by Line 9 amount | |

| Section E - Distribution Allocations (see instructions) | (i) Excess Distributions | (ii) Underdistributions Pre-2014 | (iii) Distributable Amount for 2014 |
|---|-----------------------------|--|---|
| 1 Distributable amount for 2014 from Section C, line 6 | | | |
| 2 Underdistributions, if any, for years prior to 2014 (reasonable cause required--see instructions) | | | |
| 3 Excess distributions carryover, if any, to 2014 | | | |
| a From 2009. | | | |
| b From 2010. | | | |
| c From 2011. | | | |
| d From 2012. | | | |
| e From 2013. | | | |
| f Total of lines 3a through e | | | |
| g Applied to underdistributions of prior years | | | |
| h Applied to 2014 distributable amount | | | |
| i Carryover from 2009 not applied (see instructions) | | | |
| j Remainder Subtract lines 3g, 3h, and 3i from 3f | | | |
| 4 Distributions for 2014 from Section D, line 7 \$ | | | |
| a Applied to underdistributions of prior years | | | |
| b Applied to 2014 distributable amount | | | |
| c Remainder Subtract lines 4a and 4b from 4 | | | |
| 5 Remaining underdistributions for years prior to 2014, if any Subtract lines 3g and 4a from line 2 (if amount greater than zero, see instructions) | | | |
| 6 Remaining underdistributions for 2014 Subtract lines 3h and 4b from line 1 (if amount greater than zero, see instructions) | | | |
| 7 Excess distributions carryover to 2015. Add lines 3j and 4c | | | |
| 8 Breakdown of line 7 | | | |
| a From 2010. | | | |
| b From 2011. | | | |
| c From 2012. | | | |
| d From 2013. | | | |
| e From 2014. | | | |

Part VI **Supplemental Information.** Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a and 3b; Part V, line 1; Part V, Section B, line 1e; Part V Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions).

Facts And Circumstances Test

Return Reference

Explanation

SCHEDULE C

(Form 990 or 990-EZ)

Department of the Treasury

Internal Revenue Service

Political Campaign and Lobbying Activities

For Organizations Exempt From Income Tax Under section 501(c) and section 527

▶ Complete if the organization is described below. ▶ Attach to Form 990 or Form 990-EZ.

▶ Information about Schedule C (Form 990 or 990-EZ) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

If the organization answered "Yes" to Form 990, Part IV, Line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations Complete Parts I-A and B Do not complete Part I-C
- Section 501(c) (other than section 501(c)(3)) organizations Complete Parts I-A and C below Do not complete Part I-B
- Section 527 organizations Complete Part I-A only

If the organization answered "Yes" to Form 990, Part IV, Line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)) Complete Part II-A Do not complete Part II-B
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)) Complete Part II-B Do not complete Part II-A

If the organization answered "Yes" to Form 990, Part IV, Line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations Complete Part III

| | |
|---|--|
| Name of the organization INSTITUTE FOR JUSTICE | Employer identification number 52-1744337 |
|---|--|

Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

| | | |
|---|--|------|
| 1 | Provide a description of the organization's direct and indirect political campaign activities in Part IV | |
| 2 | Political expenditures | ▶ \$ |
| 3 | Volunteer hours | |

Part I-B Complete if the organization is exempt under section 501(c)(3).

| | | |
|----|---|--|
| 1 | Enter the amount of any excise tax incurred by the organization under section 4955 | ▶ \$ |
| 2 | Enter the amount of any excise tax incurred by organization managers under section 4955 | ▶ \$ |
| 3 | If the organization incurred a section 4955 tax, did it file Form 4720 for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 4a | Was a correction made? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| b | If "Yes," describe in Part IV | |

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

| | | |
|---|---|--|
| 1 | Enter the amount directly expended by the filing organization for section 527 exempt function activities | ▶ \$ |
| 2 | Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities | ▶ \$ |
| 3 | Total exempt function expenditures Add lines 1 and 2 Enter here and on Form 1120-POL, line 17b | ▶ \$ |
| 4 | Did the filing organization file Form 1120-POL for this year? | <input type="checkbox"/> Yes <input type="checkbox"/> No |
| 5 | Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments For each organization listed, enter the amount paid from the filing organization's funds Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC) If additional space is needed, provide information in Part IV | |

| (a) Name | (b) Address | (c) EIN | (d) Amount paid from filing organization's funds If none, enter -0- | (e) Amount of political contributions received and promptly and directly delivered to a separate political organization If none, enter -0- |
|----------|-------------|---------|---|--|
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |
| | | | | |

Part II-A

Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A
- Check ☐ if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures)
- B
- Check ☐ if the filing organization checked box A and "limited control" provisions apply

| Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.) | | (a) Filing organization's totals | (b) Affiliated group totals | | | | | | | | | | | | |
|--|---|--|------------------------------------|--------------------|------------------------------|---|---|---|---|--|--|-------------------|-------------|--|--|
| 1a Total lobbying expenditures to influence public opinion (grass roots lobbying) | | 14,313 | | | | | | | | | | | | | |
| b Total lobbying expenditures to influence a legislative body (direct lobbying) | | 98,506 | | | | | | | | | | | | | |
| c Total lobbying expenditures (add lines 1a and 1b) | | 112,819 | | | | | | | | | | | | | |
| d Other exempt purpose expenditures | | 17,996,222 | | | | | | | | | | | | | |
| e Total exempt purpose expenditures (add lines 1c and 1d) | | 18,109,041 | | | | | | | | | | | | | |
| f Lobbying nontaxable amount Enter the amount from the following table in both columns | | 1,000,000 | | | | | | | | | | | | | |
| <table><tr><td>If the amount on line 1e, column (a) or (b) is:</td><td>The lobbying nontaxable amount is:</td></tr><tr><td>Not over \$500,000</td><td>20% of the amount on line 1e</td></tr><tr><td>Over \$500,000 but not over \$1,000,000</td><td>\$100,000 plus 15% of the excess over \$500,000</td></tr><tr><td>Over \$1,000,000 but not over \$1,500,000</td><td>\$175,000 plus 10% of the excess over \$1,000,000</td></tr><tr><td>Over \$1,500,000 but not over \$17,000,000</td><td>\$225,000 plus 5% of the excess over \$1,500,000</td></tr><tr><td>Over \$17,000,000</td><td>\$1,000,000</td></tr></table> | | If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | Not over \$500,000 | 20% of the amount on line 1e | Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | Over \$17,000,000 | \$1,000,000 | | |
| If the amount on line 1e, column (a) or (b) is: | The lobbying nontaxable amount is: | | | | | | | | | | | | | | |
| Not over \$500,000 | 20% of the amount on line 1e | | | | | | | | | | | | | | |
| Over \$500,000 but not over \$1,000,000 | \$100,000 plus 15% of the excess over \$500,000 | | | | | | | | | | | | | | |
| Over \$1,000,000 but not over \$1,500,000 | \$175,000 plus 10% of the excess over \$1,000,000 | | | | | | | | | | | | | | |
| Over \$1,500,000 but not over \$17,000,000 | \$225,000 plus 5% of the excess over \$1,500,000 | | | | | | | | | | | | | | |
| Over \$17,000,000 | \$1,000,000 | | | | | | | | | | | | | | |
| g Grassroots nontaxable amount (enter 25% of line 1f) | | 250,000 | | | | | | | | | | | | | |
| h Subtract line 1g from line 1a If zero or less, enter -0- | | 0 | | | | | | | | | | | | | |
| i Subtract line 1f from line 1c If zero or less, enter -0- | | 0 | | | | | | | | | | | | | |
| j If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year? | | <input type="checkbox"/> Yes <input type="checkbox"/> No | | | | | | | | | | | | | |

4-Year Averaging Period Under section 501(h)
(Some organizations that made a section 501(h) election do not have to complete all of the five columns below. See the separate instructions for lines 2a through 2f.)

| Lobbying Expenditures During 4-Year Averaging Period | | | | | |
|--|----------|----------|----------|-----------|-----------|
| Calendar year (or fiscal year beginning in) | (a) 2011 | (b) 2012 | (c) 2013 | (d) 2014 | (e) Total |
| 2a Lobbying nontaxable amount | 779,127 | 790,605 | 854,416 | 1,000,000 | 3,424,148 |
| b Lobbying ceiling amount (150% of line 2a, column(e)) | | | | | 5,136,222 |
| c Total lobbying expenditures | 32,430 | 59,017 | 38,717 | 112,819 | 242,983 |
| d Grassroots nontaxable amount | 194,782 | 197,651 | 213,604 | 250,000 | 856,037 |
| e Grassroots ceiling amount (150% of line 2d, column (e)) | | | | | 1,284,056 |
| f Grassroots lobbying expenditures | 12,261 | 15,644 | 5,383 | 14,313 | 47,601 |

Part II-B

Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

For each "Yes" response to lines 1a through 1i below, provide in Part IV a detailed description of the lobbying activity.

| | | (a) | | (b) |
|----|--|-----|----|--------|
| | | Yes | No | Amount |
| 1 | During the year, did the filing organization attempt to influence foreign, national, state or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of | | | |
| a | Volunteers? | | | |
| b | Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? | | | |
| c | Media advertisements? | | | |
| d | Mailings to members, legislators, or the public? | | | |
| e | Publications, or published or broadcast statements? | | | |
| f | Grants to other organizations for lobbying purposes? | | | |
| g | Direct contact with legislators, their staffs, government officials, or a legislative body? | | | |
| h | Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means? | | | |
| i | Other activities? | | | |
| j | Total. Add lines 1c through 1i. | | | |
| 2a | Did the activities in line 1 cause the organization to be not described in section 501(c)(3)? | | | |
| b | If "Yes," enter the amount of any tax incurred under section 4912. | | | |
| c | If "Yes," enter the amount of any tax incurred by organization managers under section 4912. | | | |
| d | If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year? | | | |

Part III-A

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

| | | Yes | No |
|---|---|-----|----|
| 1 | Were substantially all (90% or more) dues received nondeductible by members? | 1 | |
| 2 | Did the organization make only in-house lobbying expenditures of \$2,000 or less? | 2 | |
| 3 | Did the organization agree to carry over lobbying and political expenditures from the prior year? | 3 | |

Part III-B

Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

| | | | |
|---|--|----|--|
| 1 | Dues, assessments and similar amounts from members | 1 | |
| 2 | Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid). | | |
| a | Current year | 2a | |
| b | Carryover from last year | 2b | |
| c | Total | 2c | |
| 3 | Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues | 3 | |
| 4 | If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year? | 4 | |
| 5 | Taxable amount of lobbying and political expenditures (see instructions) | 5 | |

Part IV

Supplemental Information

Provide the descriptions required for Part I-A, line 1, Part I-B, line 4, Part I-C, line 5, Part II-A (affiliated group list), Part II-A, lines 1 and 2 (see instructions), and Part II-B, line 1. Also, complete this part for any additional information.

| Return Reference | Explanation |
|------------------|-------------|
| | |
| | |
| | |
| | |
| | |
| | |
| | |

[illegible]

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ Complete if the organization answered "Yes," to Form 990,
Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.
▶ Attach to Form 990.

Information about Schedule D (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

| | |
|---|--|
| Name of the organization INSTITUTE FOR JUSTICE | Employer identification number 52-1744337 |
|---|--|

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" to Form 990, Part IV, line 6.

| | | |
|---|---|------------------------------|
| | (a) Donor advised funds | (b) Funds and other accounts |
| 1 | Total number at end of year | |
| 2 | Aggregate value of contributions to (during year) | |
| 3 | Aggregate value of grants from (during year) | |
| 4 | Aggregate value at end of year | |
| 5 | Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> | |
| 6 | Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? <div><input type="checkbox"/> Yes <input type="checkbox"/> No</div> | |

Part II Conservation Easements. Complete if the organization answered "Yes" to Form 990, Part IV, line 7.

1

Purpose(s) of conservation easements held by the organization (check all that apply)

☐ Preservation of land for public use (e g , recreation or education)

☐ Preservation of an historically important land area

☐ Protection of natural habitat

☐ Preservation of a certified historic structure

☐ Preservation of open space

2

Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year

| | |
|---|--|
| | Held at the End of the Year |
| a | Total number of conservation easements |
| b | Total acreage restricted by conservation easements |
| c | Number of conservation easements on a certified historic structure included in (a) |
| d | Number of conservation easements included in (c) acquired after 8/17/06, and not on a historic structure listed in the National Register |

3

Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4

Number of states where property subject to conservation easement is located ▶ _____

5

Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

☐ Yes ☐ No

6

Staff and volunteer hours devoted to monitoring, inspecting, and enforcing conservation easements during the year ▶ _____

7

Amount of expenses incurred in monitoring, inspecting, and enforcing conservation easements during the year ▶ \$ _____

8

Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

☐ Yes ☐ No

9

In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement, and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" to Form 990, Part IV, line 8.

1a

If the organization elected, as permitted under SFAS 116 (ASC 958), not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide, in Part XIII, the text of the footnote to its financial statements that describes these items

b

If the organization elected, as permitted under SFAS 116 (ASC 958), to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items

(i) Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

(ii) Assets included in Form 990, Part X

▶ \$ _____

2

If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under SFAS 116 (ASC 958) relating to these items

a

Revenue included in Form 990, Part VIII, line 1

▶ \$ _____

b

Assets included in Form 990, Part X

▶ \$ _____

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 52283D

Schedule D (Form 990) 2014

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets *(continued)*

- 3

Using the organization's acquisition, accession, and other records, check any of the following that are a significant use of its collection items (check all that apply)
- a

☐ Public exhibition

b

☐ Scholarly research

c

☐ Preservation for future generations

d

☐ Loan or exchange programs

e

☐ Other
- 4

Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII
- 5

During the year, did the organization solicit or receive donations of art, historical treasures or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection?

☐ Yes

☐ No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" to Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a

Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII and complete the following table
- | | |
|----|--------|
| | Amount |
| 1c | |
| 1d | |
| 1e | |
| 1f | |

c

Beginning balance

d

Additions during the year

e

Distributions during the year

f

Ending balance
- 2a

Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability?

☐ Yes

☐ No
- b

If "Yes," explain the arrangement in Part XIII Check here if the explanation has been provided in Part XIII

☐

Part V Endowment Funds. Complete if the organization answered "Yes" to Form 990, Part IV, line 10.

| | (a)Current year | (b)Prior year | b (c)Two years back | (d)Three years back | (e)Four years back |
|--|-----------------|---------------|---------------------|---------------------|--------------------|
| 1a Beginning of year balance | | | | | |
| b Contributions | 100,000 | | | | |
| c Net investment earnings, gains, and losses | -583 | | | | |
| d Grants or scholarships | | | | | |
| e Other expenditures for facilities and programs | | | | | |
| f Administrative expenses | | | | | |
| g End of year balance | 99,417 | | | | |

- 2

Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as
- a

Board designated or quasi-endowment
- b

Permanent endowment 100 000 %
- c

Temporarily restricted endowment

The percentages in lines 2a, 2b, and 2c should equal 100%
- 3a

Are there endowment funds not in the possession of the organization that are held and administered for the organization by
- (i) unrelated organizations

3a(i)

Yes

No

(ii) related organizations

3a(ii)

No
- b

If "Yes" to 3a(ii), are the related organizations listed as required on Schedule R?

3b
- 4

Describe in Part XIII the intended uses of the organization's endowment funds

Part VI Land, Buildings, and Equipment. Complete if the organization answered 'Yes' to Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

| Description of property | (a) Cost or other basis (investment) | (b)Cost or other basis (other) | (c) Accumulated depreciation | (d) Book value |
|--|--------------------------------------|--------------------------------|------------------------------|----------------|
| 1a Land | | | | |
| b Buildings | | | | |
| c Leasehold improvements | | 1,867,493 | 1,234,518 | 632,975 |
| d Equipment | | 2,059,139 | 1,404,674 | 654,465 |
| e Other | | | | |
| Total. Add lines 1a through 1e (Column (d) must equal Form 990, Part X, column (B), line 10(c).) | | | | 1,287,440 |

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | |
|----------|---|-----------|------------|
| 1 | Total revenue, gains, and other support per audited financial statements | 1 | 34,117,679 |
| 2 | Amounts included on line 1 but not on Form 990, Part VIII, line 12 | | |
| a | Net unrealized gains (losses) on investments | 2a | -116,435 |
| b | Donated services and use of facilities | 2b | 110,191 |
| c | Recoveries of prior year grants | 2c | |
| d | Other (Describe in Part XIII) | 2d | |
| e | Add lines 2a through 2d | 2e | -6,244 |
| 3 | Subtract line 2e from line 1 | 3 | 34,123,923 |
| 4 | Amounts included on Form 990, Part VIII, line 12, but not on line 1 | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII) | 4b | |
| c | Add lines 4a and 4b | 4c | 0 |
| 5 | Total revenue Add lines 3 and 4c . (This must equal Form 990, Part I, line 12) | 5 | 34,123,923 |

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return. Complete if the organization answered 'Yes' to Form 990, Part IV, line 12a.

| | | | |
|----------|--|-----------|------------|
| 1 | Total expenses and losses per audited financial statements | 1 | 18,219,232 |
| 2 | Amounts included on line 1 but not on Form 990, Part IX, line 25 | | |
| a | Donated services and use of facilities | 2a | 110,191 |
| b | Prior year adjustments | 2b | |
| c | Other losses | 2c | |
| d | Other (Describe in Part XIII) | 2d | |
| e | Add lines 2a through 2d | 2e | 110,191 |
| 3 | Subtract line 2e from line 1 | 3 | 18,109,041 |
| 4 | Amounts included on Form 990, Part IX, line 25, but not on line 1 : | | |
| a | Investment expenses not included on Form 990, Part VIII, line 7b | 4a | |
| b | Other (Describe in Part XIII) | 4b | |
| c | Add lines 4a and 4b | 4c | 0 |
| 5 | Total expenses Add lines 3 and 4c . (This must equal Form 990, Part I, line 18) | 5 | 18,109,041 |

Part XIII Supplemental Information

Provide the descriptions required for Part II, lines 3, 5, and 9, Part III, lines 1a and 4, Part IV, lines 1b and 2b, Part V, line 4, Part X, line 2, Part XI, lines 2d and 4b, and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

| Return Reference | Explanation |
|------------------|---|
| PART V, LINE 4 | ENDOWMENT FUNDS ARE MAINTAINED TO PROVIDE A PERMANENT SOURCE OF INCOME TO SUPPORT THE INSTITUTE'S OVERALL MISSION. ENDOWMENT ASSETS ARE HELD IN PERPETUITY AS DONOR-RESTRICTED GIFTS, WHILE INCOME GENERATED BY THE ENDOWMENTS ARE UTILIZED BY THE INSTITUTE FOR ITS GENERAL CHARITABLE PURPOSE. |
| PART X, LINE 2 | THE INSTITUTE IS RECOGNIZED AS TAX-EXEMPT UNDER SECTION 501(C)(3) OF THE INTERNAL REVENUE CODE. HOWEVER, INCOME FROM CERTAIN ACTIVITIES NOT DIRECTLY RELATED TO THE INSTITUTE'S TAX-EXEMPT PURPOSE IS SUBJECT TO TAXATION AS UNRELATED BUSINESS INCOME. THERE WAS NO UNRELATED BUSINESS INCOME FOR THE YEARS ENDED JUNE 30, 2015 AND 2014. TAX YEARS ENDED JUNE 30, 2012 THROUGH 2014 REMAIN OPEN TO EXAMINATION BY THE TAXING JURISDICTIONS TO WHICH THE INSTITUTE IS SUBJECT, AND THEY HAVE NOT BEEN EXTENDED BEYOND THE APPLICABLE STATUTE OF LIMITATIONS, HOWEVER, THE INSTITUTE BELIEVES THERE ARE NO MATTERS THAT WOULD REQUIRE RECOGNITION IN THE FINANCIAL STATEMENTS OR THAT MAY HAVE ANY EFFECT ON ITS TAX-EXEMPT STATUS. |
| | |
| | |
| | |
| | |
| | |

[illegible]

SCHEDULE F
(Form 990)

Department of the Treasury
Internal Revenue Service

Statement of Activities Outside the United States

► Complete if the organization answered "Yes" to Form 990,
Part IV, line 14b, 15, or 16.
► Attach to Form 990.
► Information about Schedule F (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public
Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I General Information on Activities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 14b.

- 1 For grantmakers. Does the organization maintain records to substantiate the amount of its grants and other assistance, the grantees' eligibility for the grants or assistance, and the selection criteria used to award the grants or assistance? ☐ Yes ☐ No
- 2 For grantmakers. Describe in Part V the organization's procedures for monitoring the use of its grants and other assistance outside the United States.
- 3 Activites per Region (The following Part I, line 3 table can be duplicated if additional space is needed)

| (a) Region | (b) Number of offices in the region | (c) Number of employees, agents, and independent contractors in region | (d) Activities conducted in region (by type) (e g , fundraising, program services, investments, grants to recipients located in the region) | (e) If activity listed in (d) is a program service, describe specific type of service(s) in region | (f) Total expenditures for and investments in region |
|--|-------------------------------------|--|---|--|--|
| (1) CAYMAN ISLANDS | | | INVESTMENTS | | 5,761,061 |
| (2) | | | | | |
| (3) | | | | | |
| (4) | | | | | |
| (5) | | | | | |
| 3a Sub-total | 0 | 0 | | | 5,761,061 |
| b Total from continuation sheets to Part I | 0 | 0 | | | 0 |
| c Totals (add lines 3a and 3b) | 0 | 0 | | | 5,761,061 |

Part II

Grants and Other Assistance to Organizations or Entities Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 15, for any recipient who received more than \$5,000. Part II can be duplicated if additional space is needed.

| 1 | (a) Name of organization | (b) IRS code section and EIN (if applicable) | (c) Region | (d) Purpose of grant | (e) Amount of cash grant | (f) Manner of cash disbursement | (g) Amount of non-cash assistance | (h) Description of non-cash assistance | (i) Method of valuation (book, FMV, appraisal, other) |
|-------|--------------------------|--|------------|----------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) | | | | | | | | | |
| (2) | | | | | | | | | |
| (3) | | | | | | | | | |
| (4) | | | | | | | | | |

2

Enter total number of recipient organizations listed above that are recognized as charities by the foreign country, recognized as tax-exempt by the IRS, or for which the grantee or counsel has provided a section 501(c)(3) equivalency letter ▶

3

Enter total number of other organizations or entities ▶

Part III

Grants and Other Assistance to Individuals Outside the United States. Complete if the organization answered "Yes" to Form 990, Part IV, line 16.
Part III can be duplicated if additional space is needed.

| (a) Type of grant or assistance | (b) Region | (c) Number of recipients | (d) Amount of cash grant | (e) Manner of cash disbursement | (f) Amount of non-cash assistance | (g) Description of non-cash assistance | (h) Method of valuation (book, FMV, appraisal, other) |
|---------------------------------|------------|--------------------------|--------------------------|---------------------------------|-----------------------------------|--|---|
| (1) | | | | | | | |
| (2) | | | | | | | |
| (3) | | | | | | | |
| (4) | | | | | | | |
| (5) | | | | | | | |
| (6) | | | | | | | |
| (7) | | | | | | | |
| (8) | | | | | | | |
| (9) | | | | | | | |
| (10) | | | | | | | |
| (11) | | | | | | | |
| (12) | | | | | | | |
| (13) | | | | | | | |
| (14) | | | | | | | |
| (15) | | | | | | | |
| (16) | | | | | | | |
| (17) | | | | | | | |
| (18) | | | | | | | |

Part IV Foreign Forms

- 1

Was the organization a U S transferor of property to a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 926, Return by a U.S. Transferor of Property to a Foreign Corporation (see Instructions for Form 926)*

☐ Yes

☒ No
- 2

Did the organization have an interest in a foreign trust during the tax year? *If "Yes," the organization may be required to file Form 3520, Annual Return to Report Transactions with Foreign Trusts and Receipt of Certain Foreign Gifts, and/or Form 3520-A, Annual Information Return of Foreign Trust With a U.S. Owner (see Instructions for Forms 3520 and 3520-A; do not file with Form 990)*

☐ Yes

☒ No
- 3

Did the organization have an ownership interest in a foreign corporation during the tax year? *If "Yes," the organization may be required to file Form 5471, Information Return of U.S. Persons with Respect to Certain Foreign Corporations. (see Instructions for Form 5471)*

☐ Yes

☒ No
- 4

Was the organization a direct or indirect shareholder of a passive foreign investment company or a qualified electing fund during the tax year? *If "Yes," the organization may be required to file Form 8621, Information Return by a Shareholder of a Passive Foreign Investment Company or Qualified Electing Fund. (see Instructions for Form 8621)*

☐ Yes

☒ No
- 5

Did the organization have an ownership interest in a foreign partnership during the tax year? *If "Yes," the organization may be required to file Form 8865, Return of U.S. Persons with Respect to Certain Foreign Partnerships. (see Instructions for Form 8865)*

☐ Yes

☒ No
- 6

Did the organization have any operations in or related to any boycotting countries during the tax year? *If "Yes," the organization may be required to file Form 5713, International Boycott Report (see Instructions for Form 5713; do not file with Form 990)*

☐ Yes

☒ No

Additional Data

Software ID:

Software Version:

EIN: 52-1744337

Name: INSTITUTE FOR JUSTICE

Part V Supplemental Information

Provide the information required by Part I, line 2 (monitoring of funds); Part I, line 3, column (f) (accounting method; amounts of investments vs. expenditures per region); Part II, line 1 (accounting method); Part III (accounting method); and Part III, column (c) (estimated number of recipients), as applicable. Also complete this part to provide any additional information (see instructions).

Schedule J
(Form 990)

Department of the Treasury
Internal Revenue Service

Compensation Information

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

▶ Complete if the organization answered "Yes" to Form 990, Part IV, line 23.
▶ Attach to Form 990.

▶ Information about Schedule J (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I

Questions Regarding Compensation

| | Yes | No |
|---|-----|-----|
| <div><div>1a</div><div>Check the appropriate box(es) if the organization provided any of the following to or for a person listed in Form 990, Part VII, Section A, line 1a Complete Part III to provide any relevant information regarding these items</div><div><div><div><input type="checkbox"/> First-class or charter travel</div><div><input type="checkbox"/> Travel for companions</div><div><input type="checkbox"/> Tax idemnification and gross-up payments</div><div><input type="checkbox"/> Discretionary spending account</div></div><div><div><input type="checkbox"/> Housing allowance or residence for personal use</div><div><input type="checkbox"/> Payments for business use of personal residence</div><div><input type="checkbox"/> Health or social club dues or initiation fees</div><div><input type="checkbox"/> Personal services (e g , maid, chauffeur, chef)</div></div></div></div> | | |
| <div><div>b</div><div>If any of the boxes in line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain</div></div> | 1b | |
| <div><div>2</div><div>Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, officers, including the CEO/Executive Director, regarding the items checked in line 1a?</div></div> | 2 | |
| <div><div>3</div><div>Indicate which, if any, of the following the filing organization used to establish the compensation of the organization's CEO/Executive Director Check all that apply Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III</div><div><div><input checked="" type="checkbox"/> Compensation committee</div><div><input checked="" type="checkbox"/> Independent compensation consultant</div><div><input checked="" type="checkbox"/> Form 990 of other organizations</div><div><input type="checkbox"/> Written employment contract</div><div><input checked="" type="checkbox"/> Compensation survey or study</div><div><input checked="" type="checkbox"/> Approval by the board or compensation committee</div></div></div> | | |
| <div><div>4</div><div>During the year, did any person listed in Form 990, Part VII, Section A, line 1a with respect to the filing organization or a related organization</div></div> | | |
| <div><div>a</div><div>Receive a severance payment or change-of-control payment?</div></div> | 4a | No |
| <div><div>b</div><div>Participate in, or receive payment from, a supplemental nonqualified retirement plan?</div></div> | 4b | Yes |
| <div><div>c</div><div>Participate in, or receive payment from, an equity-based compensation arrangement?</div></div> <div>If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III</div> | 4c | No |
| <div><div></div><div>Only 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.</div></div> | | |
| <div><div>5</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of</div></div> | | |
| <div><div>a</div><div>The organization?</div></div> | 5a | No |
| <div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 5a or 5b, describe in Part III</div> | 5b | No |
| <div><div>6</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of</div></div> | | |
| <div><div>a</div><div>The organization?</div></div> | 6a | No |
| <div><div>b</div><div>Any related organization?</div></div> <div>If "Yes," to line 6a or 6b, describe in Part III</div> | 6b | No |
| <div><div>7</div><div>For persons listed in Form 990, Part VII, Section A, line 1a, did the organization provide any non-fixed payments not described in lines 5 and 6? If "Yes," describe in Part III</div></div> | 7 | Yes |
| <div><div>8</div><div>Were any amounts reported in Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53 4958-4(a)(3)? If "Yes," describe in Part III</div></div> | 8 | No |
| <div><div>9</div><div>If "Yes" to line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53 4958-6(c)?</div></div> | 9 | |

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported in Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii) Do not list any individuals that are not listed on Form 990, Part VII

Note. The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column(B) reported as deferred in prior Form 990 |
|---------------------------|--|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|--|
| | | (i) Base compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| See Additional Data Table | | | | | | | | |

Part III **Supplemental Information**

Provide the information, explanation, or descriptions required for Part I, lines 1a, 1b, 3, 4a, 4b, 4c, 5a, 5b, 6a, 6b, 7, and 8, and for Part II
Also complete this part for any additional information

| Return Reference | Explanation |
|------------------|---|
| PART I, LINE 4B | A \$75,000 CONTRIBUTION TO A SEC 457(F) PLAN FOR WILLIAM H MELLOR WAS AUTHORIZED AND FUNDED IN THE FISCAL YEAR ENDING JUNE 30, 2015 AN ADDITIONAL \$1,500,000 WAS AUTHORIZED AND ACCRUED IN THE FISCAL YEAR ENDING JUNE 30, 2015 FOR A TOTAL OF \$1,575,000 |
| PART I, LINE 7 | THE COMPENSATION COMMITTEE DETERMINES, ON AN ANNUAL BASIS, THE BONUS TO BE AWARDED TO THE PRESIDENT OF THE INSTITUTE FOR ALL OTHERS, BONUSES ARE DETERMINED BY THE PRESIDENT OF THE INSTITUTE ON AN ANNUAL BASIS ALL BONUSES ARE BASED UPON A BOARD APPROVED BUDGET |

Additional Data

Software ID:
Software Version:
EIN: 52-1744337
Name: INSTITUTE FOR JUSTICE

Form 990, Schedule J, Part II - Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

| (A) Name and Title | | (B) Breakdown of W-2 and/or 1099-MISC compensation | | | (C) Retirement and other deferred compensation | (D) Nontaxable benefits | (E) Total of columns (B)(i)-(D) | (F) Compensation in column (B) reported as deferred in prior Form 990 |
|---|-------------|--|-------------------------------------|-------------------------------------|--|-------------------------|---------------------------------|---|
| | | (i) Base Compensation | (ii) Bonus & incentive compensation | (iii) Other reportable compensation | | | | |
| WILLIAM H MELLOR, PRES & GENERAL COUNSEL | (i) (ii) | 415,731 0 | 72,000 0 | 0 0 | 1,627,000 0 | 20,717 0 | 2,135,448 0 | 0 0 |
| STEVEN ANDERSON, MANAGING VP-CFO/SEC /TREAS | (i) (ii) | 182,261 0 | 15,000 0 | 0 0 | 27,638 0 | 7,019 0 | 231,918 0 | 0 0 |
| BETH STEVENS, VP FOR DEVELOPMENT | (i) (ii) | 178,259 0 | 15,000 0 | 0 0 | 25,058 0 | 7,794 0 | 226,111 0 | 0 0 |
| JOHN KRAMER, VP FOR COMMUNICATIONS | (i) (ii) | 254,818 0 | 15,000 0 | 0 0 | 35,700 0 | 20,717 0 | 326,235 0 | 0 0 |
| DEBORAH SIMPSON, VP OF STATE OFFICES | (i) (ii) | 188,310 0 | 0 0 | 0 0 | 26,315 0 | 20,717 0 | 235,342 0 | 0 0 |
| DANA BERLINER, LITIGATION DIRECTOR | (i) (ii) | 251,907 0 | 15,000 0 | 0 0 | 35,700 0 | 7,925 0 | 310,532 0 | 0 0 |
| SCOTT BULLOCK, SENIOR ATTORNEY | (i) (ii) | 242,897 0 | 10,000 0 | 0 0 | 33,340 0 | 7,924 0 | 294,161 0 | 0 0 |
| CLARK NEILY, SENIOR ATTORNEY | (i) (ii) | 194,661 0 | 10,000 0 | 0 0 | 29,573 0 | 7,163 0 | 241,397 0 | 0 0 |
| ROBERT GALL, SENIOR ATTORNEY | (i) (ii) | 195,862 0 | 0 0 | 0 0 | 29,157 0 | 7,781 0 | 232,800 0 | 0 0 |
| JEFFREY ROWES, SENIOR ATTORNEY | (i) (ii) | 190,361 0 | 12,000 0 | 0 0 | 29,149 0 | 7,777 0 | 239,287 0 | 0 0 |
| RICHARD KOMER, SENIOR ATTORNEY | (i) (ii) | 167,422 0 | 12,000 0 | 0 0 | 21,380 0 | 8,222 0 | 209,024 0 | 0 0 |

SCHEDULE M
(Form 990)

Department of the Treasury
Internal Revenue Service

Noncash Contributions

▶Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
▶ Attach to Form 990.
▶Information about Schedule M (Form 990) and its instructions is at www.irs.gov/form990.

OMB No 1545-0047

2014

Open to Public Inspection

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number
52-1744337

Part I Types of Property

| | (a) Check if applicable | (b) Number of contributions or items contributed | (c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g | (d) Method of determining noncash contribution amounts |
|--|----------------------------------|--|---|--|
| 1 Art—Works of art | | | | |
| 2 Art—Historical treasures | | | | |
| 3 Art—Fractional interests | | | | |
| 4 Books and publications | | | | |
| 5 Clothing and household goods | | | | |
| 6 Cars and other vehicles | | | | |
| 7 Boats and planes | | | | |
| 8 Intellectual property | | | | |
| 9 Securities—Publicly traded | X | 51 | 1,020,165 | FMV |
| 10 Securities—Closely held stock | | | | |
| 11 Securities—Partnership, LLC, or trust interests | | | | |
| 12 Securities—Miscellaneous | | | | |
| 13 Qualified conservation contribution—Historic structures | | | | |
| 14 Qualified conservation contribution—Other | | | | |
| 15 Real estate—Residential | | | | |
| 16 Real estate—Commercial | | | | |
| 17 Real estate—Other | | | | |
| 18 Collectibles | | | | |
| 19 Food inventory | | | | |
| 20 Drugs and medical supplies | | | | |
| 21 Taxidermy | | | | |
| 22 Historical artifacts | | | | |
| 23 Scientific specimens | | | | |
| 24 Archeological artifacts | | | | |
| 25 Other ▶ () | | | | |
| 26 Other ▶() | | | | |
| 27 Other ▶() | | | | |
| 28 Other ▶ () | | | | |

29

Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement

30a

During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which is not required to be used for exempt purposes for the entire holding period?

30a

Yes

No

b

If "Yes," describe the arrangement in Part II

31

Does the organization have a gift acceptance policy that requires the review of any non-standard contributions?

31

Yes

32a

Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?

32a

Yes

b

If "Yes," describe in Part II

33

If the organization did not report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II

For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Cat No 51227J

Schedule M (Form 990) (2014)

Part II

Supplemental Information.

Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

| Return Reference | Explanation |
|------------------|--|
| PART I, LINE 32B | THE INSTITUTE UTILIZES A BROKERAGE FIRM TO SELL DONATED SECURITIES AND OTHER INVESTMENT VEHICLES |

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

**Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.**

▶ Attach to Form 990 or 990-EZ.

**▶ Information about Schedule O (Form 990 or 990-EZ) and its instructions is at
www.irs.gov/form990.**

OMB No 1545-0047

2014

**Open to Public
Inspection**

Name of the organization
INSTITUTE FOR JUSTICE

Employer identification number

52-1744337

| Return Reference | Explanation |
|---|---|
| FORM 990, PART VI, SECTION A, LINE 1 | WILLIAM H. MELLOR SERVES AS PRESIDENT & GENERAL COUNSEL AND IS EMPLOYED BY THE ORGANIZATION |

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION B, LINE 11 | THE FORM 990 WAS REVIEWED BY THE INSTITUTE'S AUDIT COMMITTEE IN CONSULTATION WITH THE INSTITUTE'S INDEPENDENT AUDITORS, AS NECESSARY AFTER REVIEW BY THE AUDIT COMMITTEE, THE FORM 990 WAS DISTRIBUTED TO THE FULL BOARD OF DIRECTORS |

| Return Reference | Explanation |
|---|--|
| FORM 990, PART VI, SECTION B, LINE 12C | ON AN ANNUAL BASIS BOTH THE BOARD OF DIRECTORS AND EVERY EMPLOYEE REVIEW THE CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS WITH THE INSTITUTE. THE BOARD OF DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE FISCAL YEAR AND EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGEMENT EVERY EMPLOYEE RECEIVES AN ELECTRONIC COPY OF THE POLICY ANY CONFLICTS OR POTENTIAL CONFLICTS ARE RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS, LESS ANY MEMBER THAT MAY HAVE A CONFLICT OR POTENTIAL CONFLICT |

| Return Reference | Explanation |
|--|---|
| FORM 990, PART VI, SECTION B, LINE 15 | <p>THE PRESIDENT/GENERAL COUNSEL'S COMPENSATION IS SET BY THE BOARD OF DIRECTORS AT THE FALL BOARD MEETING. THE CHIEF FINANCIAL OFFICER PROVIDES THE BOARD'S COMPENSATION COMMITTEE WITH PRESENT AND PAST COMPENSATION AMOUNTS FOR THE PRESIDENT/GENERAL COUNSEL, AS WELL AS COMPARABLE DATA FROM THE MOST RECENTLY AVAILABLE FORM 990 FOR SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. THE CFO ALSO ANNUALLY ENGAGES AN OUTSIDE VENDOR TO PROVIDE AN INDEPENDENT COMPENSATION SURVEY. THE FULL BOARD (EXCEPT FOR THE PRESIDENT/GENERAL COUNSEL, WHO IS RECUSED) THEN VOTES TO DETERMINE COMPENSATION AND THE DECISION IS CONTEMPORANEOUSLY RECORDED AND COMMUNICATED TO THE CFO BY THE CHAIRMAN AND PLACED IN THE PRESIDENT/GENERAL COUNSEL'S CONFIDENTIAL EMPLOYMENT FILE. DURING THE SUMMER BOARD MEETING, THE BOARD OF DIRECTORS AUTHORIZES FORECASTED COMPENSATION INCREASES FOR OTHER OFFICERS AND KEY EMPLOYEES THROUGH ITS APPROVAL OF THE NEXT FISCAL YEAR'S BUDGET. IN DETERMINING THE FISCAL YEAR BUDGET, THE COMPENSATION AMOUNTS OF OTHER OFFICERS AND KEY EMPLOYEES ARE DETERMINED IN COMPARISON TO SIMILARLY SITUATED OFFICERS AND KEY EMPLOYEES AT SIMILARLY SITUATED NON-PROFIT ORGANIZATIONS. SUCH DETERMINATION IS CONTEMPORANEOUSLY SUBSTANTIATED THROUGH RECORDATION OF THE PASSAGE OF THE BUDGET. THE COMPENSATION DETERMINATION IS PLACED IN THE OFFICER OR OTHER KEY EMPLOYEE'S CONFIDENTIAL EMPLOYMENT FILE.</p> |

| Return Reference | Explanation |
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| FORM 990, PART VI, SECTION C, LINE 19 | THE INSTITUTE'S 990 AND FINANCIAL STATEMENTS ARE AVAILABLE ON ITS AND OTHER WEBSITES. THE INSTITUTE'S 990, FINANCIAL STATEMENTS, AND OTHER IRS DOCUMENTATION, GOVERNING DOCUMENTS AND CERTAIN OTHER POLICIES ARE AVAILABLE TO THE PUBLIC UPON REQUEST. |

| Return Reference | Explanation |
|------------------------|---|
| CASES IN LITIGATION | <p>PATEL V TEXAS DEPARTMENT OF LICENSING AND REGULATION U SECURED THE STRICTEST LEGAL TEST FOR ECONOMIC REGULATIONS IN THE NATION WITH THIS VICTORY BEFORE THE TEXAS SUPREME COURT IN JUNE 2015 OUR CLIENTS WERE ASH PATEL AND OTHER EYEBROW THREADERS WHO WERE FIGHTING THE STATE OF TEXAS' IRRATIONAL ATTEMPTS TO REQUIRE THEM TO SPEND UPWARDS OF \$20,000 AND 1,500 HOURS TO BECOME LICENSED COSMETOLOGISTS, EVEN THOUGH THE TRAINING REQUIRED TO BECOME A COSMETOLOGIST DOESN'T COVER EYEBROW THREADING THESE SORTS OF LAWS HAVE NOTHING TO DO WITH PROTECTING PUBLIC HEALTH AND SAFETY, AND ARE INSTEAD ENACTED TO PROTECT ESTABLISHED BUSINESSES FROM COMPETITION WE WILL USE THIS RULING TO SECURE THE RIGHT TO EARN AN HONEST LIVING FOR ENTREPRENEURS IN TEXAS AND BEYOND EDWARDS V DISTRICT OF COLUMBIA U SECURED AN IMPORTANT VICTORY FOR ECONOMIC LIBERTY AND COMMERCIAL SPEECH WHEN THE U S COURT OF APPEALS FOR THE D C CIRCUIT UNANIMOUSLY STRUCK DOWN WASHINGTON, D C 'S TOUR GUIDE LICENSING LAW UNDER THE LAW, OUR CLIENTS, BILL MAIN AND TONIA EDWARDS, WHO OWN A D C TOUR COMPANY, FACED FINES AND EVEN JAIL TIME FOR DESCRIBING NATIONAL MONUMENTS AND OTHER ATTRACTIONS WITHOUT FIRST PASSING A MULTIPLE CHOICE TEST A GROWING NUMBER OF AMERICANS MAKE THEIR LIVING BY TALKING, AND THIS RULING WILL VINDICATE THEIR RIGHT TO DO SO WITHOUT UNNECESSARY GOVERNMENT INTERFERENCE, WHETHER THEY WORK AS JOURNALISTS, PROFESSORS, OR TOUR GUIDES ST JOSEPH ABBEY V CASTILLE THIS VICTORY IS ONE OF ONLY A HANDFUL SINCE THE 1930S IN WHICH FEDERAL APPELLATE COURTS HAVE ENFORCED THE CONSTITUTIONAL RIGHT TO ECONOMIC LIBERTY OUR CLIENTS, THE MONKS OF ST JOSEPH ABBEY, WANTED TO SELL THEIR HANDMADE CASKETS TO SUPPORT THEIR EDUCATIONAL AND HEALTH CARE EXPENSES, BUT THE STATE BOARD OF EMBALMERS AND FUNERAL DIRECTORS TRIED TO SHUT THEM DOWN BECAUSE IT WAS A CRIME IN LOUISIANA FOR ANYONE BUT A GOVERNMENT-LICENSED FUNERAL DIRECTOR TO SELL CASKETS TO THE PUBLIC IN STRIKING DOWN THE LAW, THE 5TH U S CIRCUIT COURT OF APPEALS SAID, "THE GREAT DEFERENCE DUE STATE ECONOMIC REGULATION DOES NOT DEMAND JUDICIAL BLINDNESS TO THE HISTORY OF A CHALLENGED RULE OR THE CONTEXT OF ITS ADOPTION NOR DOES IT REQUIRE COURTS TO ACCEPT NONSENSICAL EXPLANATIONS FOR REGULATION " THE RULING OPENS THE DOOR TO STRIKE DOWN OTHER IRRATIONAL LICENSING LAWS THAT PROTECT INDUSTRY INSIDERS FROM COMPETITION IN FY 15, U WAS AWARDED \$844,795 IN ATTORNEYS' FEES AS A RESULT OF THIS VICTORY</p> |

| Return Reference | Explanation |
|------------------|---|
| BRANTLEY V KUNTZ | <p>RELYING ON THE ST. JOSEPH ABBEY RULING DESCRIBED ABOVE, IN JANUARY 2015 A FEDERAL COURT IN TEXAS STRUCK DOWN A SET OF LAWS PREVENTING SMALL AFRICAN HAIR BRAIDING SCHOOLS FROM TEACHING STUDENTS TO BRAID HAIR FOR A LIVING WITHOUT BECOMING FULL-BLOWN BARBER COLLEGES, WHICH ARE REQUIRED TO HAVE COSTLY FACILITIES AND EQUIPMENT THAT ARE TOTALLY UNNECESSARY FOR A BRAIDING SCHOOL. THE RULING WILL HELP ENTREPRENEURS IN TEXAS AND ELSEWHERE WHO ARE FIGHTING IRRATIONAL GOVERNMENT LICENSING SCHEMES. I WAS AWARDED \$134,445 IN ATTORNEYS' FEES AND COSTS AS A RESULT OF OUR WORK ON THIS CASE. COOKSEY V. FUTRELL: I CLIENT STEVE COOKSEY WANTED TO GIVE PERSONAL ADVICE ON DIET AND LIFESTYLE CHOICES RELATED TO HIS SUCCESSFUL TREATMENT OF HIS TYPE 2 DIABETES, BUT THE STATE OF NORTH CAROLINA SAID THAT DOING SO CONSTITUTED THE UNLICENSED-AND THUS CRIMINAL-PRACTICE OF DIETETICS. I SECURED AN IMPORTANT RULING WHEN THE 4TH U.S. CIRCUIT COURT OF APPEALS REVERSED AN EARLIER TRIAL-COURT DISMISSAL OF THE LAWSUIT. WHILE WE WERE LITIGATING THE CASE ON THE MERITS, THE STATE OF NORTH CAROLINA CAPITULATED AND ADOPTED NEW GUIDELINES ALLOWING STEVE AND OTHERS TO GIVE ORDINARY DIET ADVICE WITHOUT A GOVERNMENT LICENSE. IT'S ANOTHER VICTORY FOR ENTREPRENEURS AND CONSUMERS IN OUR FIGHT TO PROTECT OCCUPATIONAL SPEECH FROM GOVERNMENT CENSORS. HINES V. TEXAS BOARD OF VETERINARY MEDICAL EXAMINERS: WE REPRESENT DR. RON HINES, A LICENSED VETERINARIAN WHO USES THE INTERNET TO HELP PET OWNERS AROUND THE WORLD CARE FOR THEIR ANIMALS. HE DOESN'T PRESCRIBE MEDICINE OR PERFORM PROCEDURES, AND THERE IS NO EVIDENCE THAT HIS WORK POSES ANY DANGER, YET THE TEXAS VET BOARD SHUT HIM DOWN BECAUSE HIS EMAILS AND VIDEO CHATS VIOLATED A STATE LAW STIPULATING THAT VETERINARIANS MUST EXAMINE AN ANIMAL IN PERSON BEFORE GIVING ADVICE OVER THE INTERNET. WE ARE CHALLENGING THE LAW NOT ONLY TO VINDICATE RON'S FIRST AMENDMENT RIGHT, BUT ALSO TO PROTECT INTERNET FREEDOM AND FREE SPEECH FOR AMERICANS EVERYWHERE.</p> |

| Return Reference | Explanation |
|-------------------------|--|
| ROSEMOND V CONWAY | <p>THIS IS A CHALLENGE TO THE STATE OF KENTUCKY'S ATTEMPTS TO CENSOR OUR CLIENT, JOHN ROSEMOND, AND HIS NATIONALLY SYNDICATED PARENTAL ADVICE COLUMN AS THE UNLICENSED PRACTICE OF PSYCHOLOGY BECAUSE HE GIVES INDIVIDUALIZED ADVICE IN THE COLUMN. THE STATE BOARD OF PSYCHOLOGY, WHICH INITIATED THE CLAIM, ALSO STATED THAT BECAUSE JOHN IS LICENSED TO PRACTICE PSYCHOLOGY IN NORTH CAROLINA, BUT NOT KENTUCKY, HE MAY NOT CALL HIMSELF A "FAMILY PSYCHOLOGIST" IN THE TAGLINE OF A NEWSPAPER COLUMN PUBLISHED IN KENTUCKY. THE BOARD THREATENED JOHN WITH UP TO ONE YEAR IN JAIL AND \$1,000 IN FINES FOR EACH COLUMN PUBLISHED IN THE STATE. A VICTORY IN THIS CASE WILL NOT ONLY VINDICATE JOHN'S FIRST AMENDMENT RIGHT TO COMMUNICATE WITH HIS READERS, BUT ALSO SEND A STRONG MESSAGE TO OTHER STATES TRYING TO USE OCCUPATIONAL LICENSING LAWS TO SQUELCH FREE SPEECH.</p> <p>BURRIS V COBB: THE STATE OF ARKANSAS IS ATTEMPTING TO STOP OUR CLIENT, DR. BEN BURRIS, A LICENSED DENTIST AND ORTHODONTIST, FROM OFFERING LOW-COST DENTAL CLEANINGS AT A FRACTION OF WHAT OTHER DENTISTS CHARGE IN ORDER TO GIVE LOW-INCOME FAMILIES ACCESS TO REGULAR DENTAL CARE. THE STATE DENTISTRY BOARD IS INVOKING A LAW THAT BANS LICENSED DENTAL SPECIALISTS, LIKE ORTHODONTISTS, FROM DOING EVEN SIMPLE DENTAL WORK OUTSIDE THEIR SPECIALTY, EVEN THOUGH THEY ARE FULLY LICENSED DENTISTS. A VICTORY WILL NOT ONLY VINDICATE THE BEDROCK AMERICAN PRINCIPLE THAT GOVERNMENT CAN'T IRRATIONALLY RESTRICT ECONOMIC LIBERTY, BUT ALSO BENEFIT CONSUMERS BY LOWERING COSTS AND INCREASING ACCESS TO CARE.</p> <p>KELLY V WHITMORE: IN THIS CASE, WE ARE CHALLENGING THE STATE OF ARIZONA'S ANTI-COMPETITIVE REQUIREMENT THAT ANIMAL MASSAGE THERAPISTS BECOME LICENSED VETERINARIANS. FAILING TO COMPLY RISKS UP TO SIX MONTHS IN JAIL AND FINES OF \$3,500 PER VIOLATION. BUT MASSAGE THERAPISTS DO NOT NEED A MEDICAL DEGREE TO MASSAGE HUMANS, AND ANIMAL MASSAGE THERAPISTS DO NOT NEED TO SPEND HUNDREDS OF THOUSANDS OF DOLLARS AND FOUR YEARS IN VETERINARY SCHOOL THAT DOESN'T EVEN REQUIRE THAT THEY LEARN MASSAGE. A VICTORY WILL NOT ONLY HELP THESE HARD-WORKING ENTREPRENEURS AND THE PET OWNERS WHO WISH TO UTILIZE THEIR SERVICES, BUT ALSO SEND A STRONG MESSAGE TO VET LICENSING BOARDS IN OTHER STATES CONSIDERING SIMILAR RESTRICTIONS.</p> |

| Return Reference | Explanation |
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| MARTINEZ V MULLEN, ECK V BATTLE AND COLLINS V BATTLE | <p>WESTPHAL V NORTHCUIT THESE CASES CHALLENGE RESTRICTIONS BY STATE DENTAL BOARDS IN CONNECTICUT, GEORGIA, AND ALABAMA, RESPECTIVELY, THAT BAN NON-DENTISTS FROM PROVIDING TEETH WHITENING SERVICES THE SERVICES PROVIDE OVER-THE-COUNTER TEETH WHITENING PRODUCTS THAT CUSTOMERS APPLY THEMSELVES, AS WELL AS A CLEAN AND COMFORTABLE ENVIRONMENT FOR DOING SO THE BANS HAVE NOTHING TO DO WITH HEALTH AND SAFETY AND ARE DESIGNED TO PROTECT LICENSED DENTISTS FROM NON-DENTIST COMPETITORS WHO OFFER THE SAME SERVICE IN MALLS AND SALONS AT A FRACTION OF THE PRICE LEGAL VICTORIES IN THESE CASES WILL BENEFIT ENTREPRENEURS AND CONSUMERS ALIKE BY INCREASING COMPETITION AND DRIVING DOWN PRICES SYLLA V KOHLER, EARL V SMITH, NIANG V CARROLL THESE CASES CHALLENGE LAWS IN WASHINGTON STATE, ARKANSAS, AND MISSOURI, RESPECTIVELY, THAT REQUIRE AFRICAN HAIR BRAIDERS TO BECOME LICENSED COSMETOLOGISTS BEFORE THEY CAN WORK IN ORDER TO GET A LICENSE, BRAIDERS MUST SPEND THOUSANDS OF DOLLARS AND UPWARDS OF 1,500 HOURS ON COSMETOLOGY TRAINING, NOT ONE MINUTE OF WHICH TEACHES AFRICAN HAIR BRAIDING IN WASHINGTON STATE, FOR EXAMPLE, THE 1,600 HOURS OF REQUIRED TRAINING IS MORE THAN 10 TIMES THE NUMBER OF HOURS REQUIRED TO BECOME AN ANIMAL CONTROL OFFICER, EMERGENCY MEDICAL TECHNICIAN, AND SECURITY GUARD COMBINED IN MARCH 2015, ARKANSAS BECAME THE FIRST STATE TO PASS IJ'S MODEL LEGISLATION EXEMPTING BRAIDERS FROM HAVING TO OBTAIN A COSMETOLOGY LICENSE, AND IN APRIL 2015, WASHINGTON STATE PASSED A LEGALLY BINDING RULE ALLOWING BRAIDERS TO WORK WITHOUT HAVING TO OBTAIN COSMETOLOGY LICENSES THESE ARE VICTORIES NOT ONLY FOR THE BRAIDERS THEMSELVES, BUT ALSO FOR THE COUNTLESS CONSUMERS WHO WISH TO USE THEIR SERVICES THE MISSOURI LAWSUIT IS ONGOING LOVING V IRS IN 2014, WE WON AN IMPORTANT VICTORY WHEN THE U S COURT OF APPEALS FOR THE D C CIRCUIT RULED THAT THE IRS HAD NO LEGAL AUTHORITY TO IMPOSE A NATIONWIDE LICENSING SCHEME ON TAX-RETURN PREPARERS THE AGENCY SOUGHT TO FORCE ANY ONE WHO IS PAID TO PREPARE TAX RETURNS-EXCEPT INDIVIDUALS IN CERTAIN FAVORED PROFESSIONS AND TYPES OF BUSINESSES-TO PAY FEES, PASS AN EXAM, AND TAKE CONTINUING EDUCATION CLASSES EVERY YEAR JUST TO GET THE GOVERNMENT'S PERMISSION TO EARN A LIVING THE REQUIREMENTS WERE SO COSTLY THAT THEY WOULD HAVE DRIVEN MOST PART-TIME TAX PREPARERS OUT OF BUSINESS THE DECISION IS AN IMPORTANT VICTORY NOT ONLY FOR MORE THAN 350,000 TAX PREPARERS ACROSS THE COUNTRY AND THEIR CUSTOMERS, BUT ALSO FOR COUNTLESS OTHER ENTREPRENEURS FIGHTING OVERREACHING GOVERNMENT AGENCIES IN FY 15, WE WERE AWARDED \$257,886 IN ATTORNEYS' FEES AND COSTS AS A RESULT OF THIS VICTORY</p> |

| Return Reference | Explanation |
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| DINA GALASSINI V TOWN OF FOUNTAIN HILLS, WORLEY V ROBERTS, | <p>JUSTICE V HOSEMANN THESE CASES CHALLENGE LAWS IN ARIZONA, FLORIDA, AND MISSISSIPPI, RESPECTIVELY, THAT REQUIRE ORDINARY AMERICANS WHO WANT TO JOIN TOGETHER TO SPEAK OUT IN ELECTIONS TO BECOME POLITICAL COMMITTEES REGULATED BY THE STATE. POLITICAL COMMITTEES MUST REGISTER WITH THE GOVERNMENT, APPOINT A DIRECTOR OR CHAIRMAN AND TREASURER, DESIGNATE A BANK ACCOUNT, KEEP TRACK OF EXPENDITURES, AND FILE REPORTS, EVEN IF THEY ARE INFORMAL GROUPS THAT RAISE VERY SMALL AMOUNTS OF MONEY. LAWS LIKE THESE HAVE A CHILLING EFFECT ON POLITICAL SPEECH AND VIOLATE THE FIRST AMENDMENT. COURT VICTORIES WILL ENABLE PEOPLE FROM ALL WALKS OF LIFE TO PARTICIPATE IN THE ELECTORAL PROCESS-AN AMERICAN BIRTHRIGHT. AFTER WE WON THE GALASSINI CASE IN THE TRIAL COURT, THE STATE CHANGED THE LAW TO EXEMPT SMALL GROUPS FROM POLITICAL COMMITTEES. IN FY 15, WE WERE AWARDED \$9,000 IN FEES AND COSTS IN THE WORLEY CASE. SEATON V WIENER THIS WAS A CHALLENGE TO MINNESOTA'S RESTRICTIONS ON CAMPAIGN FINANCING. UNDER THE LAW, THE STATE LIMITED THE AMOUNT OF MONEY AN INDIVIDUAL COULD DONATE TO A CANDIDATE TO \$1,000. BUT ONCE A CANDIDATE RAISED \$12,500 IN CONTRIBUTIONS BETWEEN \$500 AND \$1,000, THAT LIMIT WAS ARBITRARILY CUT IN HALF. CONTRIBUTING TO CANDIDATES FOR POLITICAL OFFICE IS A WELL-RECOGNIZED FIRST AMENDMENT RIGHT THAT SHOULD NOT BE DISHED OUT ON A FIRST-COME, FIRST-SERVED BASIS. IN 2014, A FEDERAL JUDGE FOUND THE LAW TO BE LIKELY UNCONSTITUTIONAL AND SUSPENDED THE PROGRAM. IN 2015, THE LEGISLATURE REPEALED THE LAW IN RESPONSE TO U'S LAWSUIT. THIS IS A MAJOR VICTORY FOR PUBLIC PARTICIPATION IN ELECTIONS AND MEANS THAT HOW MUCH INDIVIDUALS CAN CONTRIBUTE TO THE CANDIDATE OF THEIR CHOICE IS NO LONGER DEPENDENT ON HOW MUCH THEIR NEIGHBORS HAVE ALREADY CONTRIBUTED.</p> <p>FARRIS V SEABROOK U CLIENT ROBIN FARRIS FIRST GOT INVOLVED IN POLITICS WHEN SHE STARTED ORGANIZING A CAMPAIGN TO RECALL AN ELECTED OFFICIAL AFTER HEARING ABOUT SERIOUS CHARGES OF MISCONDUCT ON HIS PART. BUT SHE SOON RAN AFOUL OF WASHINGTON STATE'S CAMPAIGN FINANCE LAW BECAUSE SHE ENLISTED THE PRO BONO SERVICES OF TWO LOCAL ATTORNEYS TO NAVIGATE THE STATE'S COMPLICATED RECALL PROCEDURES, AND THE LAW LIMITS TO \$800 CONTRIBUTIONS TO RECALL CAMPAIGNS. WE WON A VICTORY FOR ROBIN IN NOVEMBER 2012 WHEN A FEDERAL COURT CONCLUDED THAT THE STATE HAD UNCONSTITUTIONALLY ENFORCED THE CONTRIBUTION LIMITS AGAINST THE RECALL CAMPAIGN. IN FY 15, WE WERE AWARDED \$243,968 IN ATTORNEYS' FEES AND COSTS AS A RESULT OF THIS VICTORY.</p> |

| Return Reference | Explanation |
|---|--|
| INSTITUTE FOR JUSTICE V STATE OF WASHINGTON | <p>AFTER WINNING THE FARRIS CASE ABOVE, IJ SOUGHT ATTORNEYS' FEES FROM THE WASHINGTON PUBLIC DISCLOSURE COMMISSION (PDC), A PROCESS THAT IS CUSTOMARY IN CIVIL RIGHTS LAWSUITS. THE PDC NOT ONLY CHALLENGED THE FEES IN COURT, BUT IT ALSO FILED A COMPLAINT AGAINST OUR CLIENT, RECALL DALE WASHAM, FOR FAILING TO DISCLOSE IJ'S REPRESENTATION AS AN IN-KIND CONTRIBUTION TO THE CAMPAIGN. CLASSIFYING OUR SERVICES AS A CAMPAIGN CONTRIBUTION COULD HAVE PUT IN SERIOUS JEOPARDY THE ABILITY OF PUBLIC-INTEREST GROUPS LIKE IJ AND THE ACLU TO DEFEND THEIR CLIENTS' RIGHTS. IN FEBRUARY 2015, THE COURT RULED THAT FREE LEGAL SERVICES TO PROTECT CONSTITUTIONAL RIGHTS ARE NOT A CAMPAIGN CONTRIBUTION. AS A RESULT OF THIS VICTORY, WE WERE AWARDED \$406,617 IN ATTORNEYS' FEES AND COSTS. KAGAN V. CITY OF NEW ORLEANS IN NEW ORLEANS, WE REPRESENTED FOUR TOUR GUIDES WHO WERE CHALLENGING A LOCAL LAW THAT SUBJECTS TOUR GUIDES TO FINES AND EVEN JAIL TIME IF THEY TALK ABOUT THE HISTORY AND CULTURE OF THE CITY WITHOUT FIRST PASSING A HISTORY EXAM AND THEN, EVERY TWO YEARS, A DRUG TEST AND FBI CRIMINAL BACKGROUND CHECK. WHILE THE U.S. COURT OF APPEALS FOR THE D.C. CIRCUIT STRUCK DOWN A SIMILAR LAW WE CHALLENGED IN WASHINGTON, D.C., THE 5TH U.S. CIRCUIT COURT OF APPEALS UPHOLD NEW ORLEANS' RESTRICTIONS. WE APPEALED THE RULING TO THE U.S. SUPREME COURT, WHICH DECLINED TO ACCEPT REVIEW. FREENOR V. MAYOR AND ALDERMEN OF THE CITY OF SAVANNAH THANKS TO OUR PRIOR LITIGATION, INCLUDING THE EDWARDS AND KAGAN CASES DESCRIBED ABOVE, FEDERAL COURTS OF APPEAL ARE SPLIT ON THE ISSUE OF WHETHER CALLING A REGULATION "OCCUPATIONAL LICENSING" CANCELS OUT FIRST AMENDMENT PROTECTIONS FOR FREE SPEECH. THE U.S. SUPREME COURT WILL NEED TO RESOLVE THIS DIFFERENCE, AND WE ARE LITIGATING THE ISSUE WITH A LAWSUIT IN SAVANNAH, GEORGIA. THERE, TOUR GUIDES RISK FINES OF \$1,000, 30 DAYS IN JAIL, AND EVEN FORCED PARTICIPATION IN A MUNICIPAL WORK GANG IF THEY FAIL TO OBTAIN THE GOVERNMENT'S PERMISSION BEFORE THEY WORK. IJ IS PIONEERING LITIGATION IN THIS AREA OF THE LAW, AND A VICTORY IN SAVANNAH WILL INCREASE THE LIKELIHOOD THAT THE U.S. SUPREME COURT WILL WEIGH IN ON THE ISSUE. A FAVORABLE RULING WILL BENEFIT ENTREPRENEURS AND CONSUMERS ALIKE BY OPENING UP COMPETITION, DRIVING DOWN COSTS, AND INCREASING CHOICE.</p> |

| Return Reference | Explanation |
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| WAUGH V NEVADA STATE BOARD OF COSMETOLOGY | <p>IN NEVADA, ANYONE CAN PRACTICE MAKEUP ARTISTRY, AND ANYONE SHOULD BE FREE TO TEACH IT BUT THE STATE REQUIRES PEOPLE LIKE OUR CLIENTS, LISSETTE WAUGH AND WENDY ROBIN, WHO WANT TO TEACH THE ART AND ARTISTRY OF MAKEUP APPLICATION, TO FIRST OBTAIN A COSMETOLOGY INSTRUCTOR'S LICENSE THAT MEANS THAT THEY WOULD NEED TO SPEND HUNDREDS OF DOLLARS AND AN ADDITIONAL 700 HOURS OF TRAINING IN SUBJECTS THAT HAVE NOTHING TO DO WITH MAKEUP ARTISTRY IN JUNE 2014, A FEDERAL JUDGE PARED BACK SOME OF THE REQUIREMENTS BUT LEFT IN PLACE OTHER ONEROUS AND IRRELEVANT REGULATIONS WHILE WE WERE APPEALING THE DECISION TO THE 9TH U.S. CIRCUIT COURT OF APPEALS, THE NEVADA LEGISLATURE STEPPED IN AND REFORMED THE LAW THIS IS A VICTORY FOR ENTREPRENEURS, THE ASPIRING ONES THEY WANT TO TEACH, AND THE CONSUMERS WHO WILL USE THEIR SERVICES MEMBRENO V CITY OF HIALEAH IN HIALEAH, FLORIDA, WE REPRESENT SILVIO MEMBRENO, WHO CAME TO THE UNITED STATES FROM NICARAGUA AND HAS SUCCESSFULLY EARNED A LIVING AS A FLOWER VENDOR FOR MORE THAN 15 YEARS BUT THE CITY IS TRYING TO PUT SILVIO AND HIS FELLOW VENDORS OUT OF BUSINESS BY ENACTING ANTI-COMPETITIVE REGULATIONS THAT ARBITRARILY PROTECT SOME BUSINESSES WHILE HARMING OTHERS A VICTORY WILL BENEFIT THESE HARDWORKING ENTREPRENEURS AND THEIR CUSTOMERS, AND FURTHER SECURE THE RIGHT TO EARN AN HONEST LIVING ASTRAMECKI V MINNESOTA DEPARTMENT OF AGRICULTURE THIS CASE, ON BEHALF OF HOME BAKERS JANE ASTRAMECKI AND MARA HECK, WAS ONE OF THE FIRST IN U.S. NATIONAL FOOD FREEDOM INITIATIVE, WHICH IS DESIGNED TO PROTECT THE RIGHTS OF PEOPLE WHO RAISE, PRODUCE, MAKE, COOK, AND SELL THE FOOD WE EAT, ALONG WITH THE CONSUMERS WHO WISH TO USE THEIR SERVICES WE SECURED AN IMPORTANT VICTORY FROM THE MINNESOTA COURT OF APPEALS WHEN IT REVERSED A LOWER-COURT RULING UPHOLDING THE RESTRICTIONS AND SENT THE CASE BACK DOWN TO THE TRIAL COURT SHORTLY THEREAFTER, THE STATE LEGISLATURE CHANGED THE LAW THE RULING AND LEGISLATIVE CHANGE NOT ONLY BENEFIT FOOD ENTREPRENEURS AND CONSUMERS, BUT ALSO SEND A STRONG MESSAGE TO OTHER STATES CONSIDERING IMPLEMENTING SIMILAR RESTRICTIONS ON SMALL-SCALE COTTAGE FOODS ENTREPRENEURS</p> |

| Return Reference | Explanation |
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| RICKETTS V MIAMI SHORES | <p>FOR 17 YEARS, HERMINE RICKETTS AND HER HUSBAND, TOM CARROLL, USED THEIR FRONT YARD IN MIAMI SHORES, FLORIDA, TO GROW FOOD FOR THEIR OWN PERSONAL CONSUMPTION AND FOR 17 YEARS, NOBODY HAD A PROBLEM WITH IT BUT IN MAY 2013, THE CITY AMENDED ITS ORDINANCE TO MAKE CLEAR THAT FRONT-YARD VEGETABLE GARDENS WERE PROHIBITED ONLY VEGETABLES ARE EXPLICITLY BANNED-FLAMINGOES, FRUIT TREES, AND GARDEN GNOMES ARE JUST FINE. UNABLE TO BEAR THE HEFTY FINE OF \$50 A DAY, HERMINE AND TOM RELUCTANTLY UPROOTED THEIR GARDEN BUT THEY TEAMED UP WITH U TO CHALLENGE THE BAN IN COURT. THE LAWSUIT AIMS TO VINDICATE THE RIGHT OF ALL AMERICANS TO PEACEFULLY USE THEIR OWN PROPERTY TO SUPPORT THEIR OWN FAMILIES.</p> <p>OCHEESEE CREAMERY V PUTNAM AND NEWTON U CLIENT MARY LOU WESSELHOEFT IS A DAIRY FARMER FROM THE PANHANDLE OF FLORIDA. BECAUSE SHE AND HER CUSTOMERS SUBSCRIBE TO AN ALL-NATURAL PHILOSOPHY, SHE REFUSES TO ADD ANYTHING TO THE PASTEURIZED SKIM MILK SHE PRODUCES FROM HER SMALL FAMILY FARM. BUT IN FLORIDA, PASTEURIZED SKIM MILK CAN'T BE CALLED THAT UNLESS IT'S FIRST ARTIFICIALLY INJECTED WITH VITAMIN A. AS A RESULT, THE STATE ORDERED MARY LOU TO STOP SELLING HER MILK UNLESS SHE EITHER INJECTED THE MILK WITH VITAMIN A OR USED A CONFUSING AND MISLEADING LABEL, "NON-GRADE 'A' MILK PRODUCT, NATURAL MILK VITAMINS REMOVED." THE FIRST AMENDMENT PROTECTS MARY LOU'S RIGHT TO COMMUNICATE TRUTHFUL INFORMATION TO HER CUSTOMERS, SO SHE TEAMED UP WITH U TO FIGHT BACK IN COURT. WHEN GOVERNMENT CENSORS TRUTHFUL INFORMATION, EVERYONE LOSES. THE ENTREPRENEURS TRYING TO EARN AN HONEST LIVING AND THE CONSUMERS THEY SERVE.</p> <p>LMP SERVICES, INC V CITY OF CHICAGO IN CHICAGO, IT IS ILLEGAL FOR FOOD TRUCKS TO OPERATE WITHIN 200 FEET OF ANY FIXED BUSINESS THAT SELLS FOOD, INCLUDING SUPERMARKETS, CONVENIENCE STORES, AND EVEN GAS STATIONS. THE LAW EFFECTIVELY SHUTS VENDORS OUT OF DOWNTOWN AND HAS NOTHING TO DO WITH PROTECTING HEALTH AND SAFETY-IT WAS ENACTED AT THE BEHEST OF A FEW POLITICALLY CONNECTED RESTAURATEURS TO PROTECT THEIR BOTTOM LINE. VENDORS WHO OPERATE TOO CLOSE TO A RESTAURANT FACE FINES OF UP TO \$2,000, WHICH IS 10 TIMES HIGHER THAN THE PENALTY FOR PARKING IN FRONT OF A FIRE HYDRANT. SO THREE FOOD TRUCK OPERATORS TEAMED UP WITH U TO CHALLENGE THE LAW IN COURT. A VICTORY WILL ADVANCE THE PRINCIPLE THAT ECONOMIC PROTECTIONISM IS NOT A LEGITIMATE GOVERNMENT INTEREST, WHICH WILL BENEFIT CONSUMERS AND ENTREPRENEURS ALIKE.</p> |

| Return Reference | Explanation |
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| SPEED'S AUTO SERVICES V PORTLAND, HALSNIK V HILLSBOROUGH COUNTY PUBLIC | TRANSPORTATION COMMISSION IJ'S TRANSPORTATION INITIATIVE WORKS ACROSS THE COUNTRY TO VINDICATE THE RIGHT OF DRIVERS TO EARN AN HONEST LIVING. IN PORTLAND, OREGON, AND TAMPA, FLORIDA, WE ARE CHALLENGING LAWS THAT IMPOSE A MINIMUM FARE ON SMALL SEDAN COMPANIES IN ORDER TO PROTECT THE PROFITS OF ENTRENCHED BUSINESSES. THE GOVERNMENT'S JOB IS TO PROTECT THE PUBLIC, NOT THE PROFITS OF PRIVATE BUSINESSES, AND VICTORIES IN THESE CASES WILL ADVANCE THE PRINCIPLE THAT ECONOMIC PROTECTIONISM HAS NO PLACE UNDER A CONSTITUTIONAL RULE OF LAW. SAN DIEGO TRANSPORTATION ASSOCIATION V. SAN DIEGO METROPOLITAN TRANSIT SYSTEM, JOE SANFELIPPO CABS, INC. V. CITY OF MILWAUKEE IN SAN DIEGO AND MILWAUKEE, ENTRENCHED CAB COMPANIES HAVE FILED LEGAL CHALLENGES TO THEIR CITIES' REPEAL OF LIMITS ON THE NUMBER OF CABS ALLOWED TO OPERATE ON CITY STREETS. THE LIMITS SERVED NO PURPOSE OTHER THAN TO PROTECT THE PROFITS OF A SMALL GROUP OF PRE-EXISTING TAXI-PERMIT OWNERS. BY LIFTING THE CAPS, SAN DIEGO AND MILWAUKEE HAVE GIVEN HUNDREDS OF DRIVERS, LIKE OUR CLIENTS ABDI ABDISALAN AND SAAD MALIK, A SHOT AT BECOMING THEIR OWN BOSSES. SO WE INTERVENED IN THESE CASES TO ENSURE THAT THE VOICES OF DRIVERS-THE TRUE PARTIES OF INTEREST-ARE HEARD IN THESE LAWSUITS. ILLINOIS TRANSPORTATION TRADE ASSOCIATION V. CITY OF CHICAGO IN CHICAGO, EXISTING CAB COMPANIES ARE SUING TO FREEZE THE CITY'S TAXI REGULATIONS IN ORDER TO PREEMPTIVELY SQUELCH COMPETITION FROM RIDESHARING COMPANIES LIKE SIDECAR, LYFT, AND UBERX AND PROTECT THEIR BOTTOM LINE. BUT CONSUMERS AND ENTREPRENEURS SHOULD DECIDE WHICH TRANSPORTATION OPTIONS ARE AVAILABLE IN CHICAGO, SO IJ TEAMED UP WITH THREE RIDESHARING DRIVERS TO INTERVENE IN THE LAWSUIT AND PROVE THAT ENTRENCHED BUSINESSES HAVE NO LEGAL RIGHT TO ECONOMIC PROTECTIONISM. |

| Return Reference | Explanation |
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| GREEN CAB V CITY OF BOWLING GREEN | <p>IN OHIO, JOHN RINALDI WANTS TO BRING A NEW KIND OF TRANSPORTATION OPTION TO THE TOWN OF BOWLING GREEN HIS BUSINESS MODEL UTILIZES CUTTING-EDGE TECHNOLOGY, ECO-FRIENDLY PRIUSES, A STAFF OF FRIENDLY DRIVERS, AND \$3-A-HEAD RIDES BUT THE CITY MAKES THAT IMPOSSIBLE BECAUSE IT CAPS AT 16 THE NUMBER OF TAXI PERMITS ALLOWED ON CITY STREETS IT IS UNCONSTITUTIONAL FOR THE GOVERNMENT TO USE ITS POWER TO PROTECT ITSELF AND OTHER ESTABLISHED BUSINESSES FROM COMPETITION, SO JOHN TEAMED UP WITH U TO FILE SUIT IN STATE COURT A VICTORY WILL BENEFIT CONSUMERS AND ENTREPRENEURS NOT ONLY IN OHIO, BUT ALSO NATIONWIDE AS OTHER CITIES AND TOWNS CONSIDER ENACTING-OR REPEALING-SIMILAR CAPS COURTNEY V GOLTZ FOR THE PAST 15 YEARS, JIM AND CLIFF COURTNEY HAVE TRIED TO LAUNCH A BOAT SERVICE TO BETTER SERVE THE REMOTE COMMUNITY IN UPSTATE WASHINGTON STATE WHERE THEY LIVE BUT THE STATE REQUIRES JIM AND CLIFF TO EITHER OBTAIN THE EXISTING FERRY COMPANY'S PERMISSION TO COMPETE, OR PROVE IN A TRIAL-LIKE HEARING THAT THE EXISTING COMPANY IS NOT PROVIDING "REASONABLE AND ADEQUATE SERVICE AND THAT A NEW SERVICE IS NECESSARY BECAUSE THIS IS AN UNCONSTITUTIONAL RESTRAINT ON ECONOMIC LIBERTY, JIM AND CLIFF TEAMED UP WITH U TO FIGHT BACK A VICTORY WILL PROTECT THE RIGHT OF ALL AMERICANS TO PARTICIPATE IN THE ECONOMIC LIFE OF THE NATION COLON HEALTH CENTERS OF AMERICA, LLC V HAZEL VIRGINIA MAKES IT ILLEGAL TO OFFER NEW MEDICAL SERVICES OR PURCHASE CERTAIN TYPES OF MEDICAL EQUIPMENT WITHOUT FIRST OBTAINING A SPECIAL PERMISSION SLIP FROM THE GOVERNMENT CALLED A "CERTIFICATE OF NEED " THE CERTIFICATE-OF-NEED PROGRAM AMOUNTS TO NOTHING MORE THAN A STATE-GRANTED MONOPOLY FOR POLITICALLY FAVORED BUSINESSES OUR CLIENTS IN THIS CASE, DR MARK BAUMEL AND DR MARK MONTEFERRANTE, HAVE JOINED FORCES WITH U TO CHALLENGE THE LAW AND INCREASE VIRGINIANS' CHOICES FOR MEDICAL CARE BECAUSE 35 OTHER STATES HAVE SIMILAR CON REQUIREMENTS, A VICTORY HERE WILL HELP CONSUMERS ACROSS THE COUNTRY</p> |

| Return Reference | Explanation |
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| CASINO REINVESTMENT DEVELOPMENT AUTHORITY V CHARLES AND LUCINDA BIRNBAUM | <p> U CLIENT CHARLIE BIRNBAUM'S IS A CLASSIC AMERICAN STORY HIS PARENTS WERE IMMIGRANTS WHO MET HIDING IN THE FORESTS OF POLAND DURING WORLD WAR II THEY LEFT HIM MANY THINGS, INCLUDING A HOME NEAR THE BOARDWALK IN ATLANTIC CITY THAT HOME-HIS PARENTS' FOOTHOLD IN THEIR ADOPTED COUNTRY-HAS BEEN A SOURCE OF LOVE, TRAGEDY, AND RENEWAL TO THE BIRNBAUM FAMILY FOR THE PAST 50 YEARS A STATE GOVERNMENT AGENCY, HOWEVER, WANTS TO TAKE THE PROPERTY USING EMINENT DOMAIN, EVEN THOUGH IT HAS NO SPECIFIC PLANS FOR THE BUILDING OR THE LAND SO CHARLIE TEAMED UP WITH U TO CHALLENGE THE TAKING IN COURT A VICTORY WILL PROTECT CHARLIE'S RIGHT TO OWN AND ENJOY HIS PROPERTY AS WELL AS THE PROPERTY RIGHTS OF EVERYONE IN NEW JERSEY COMMUNITY YOUTH ATHLETIC CENTER V NATIONAL CITY THE COMMUNITY YOUTH ATHLETIC CENTER (CYAC) IS A NON-PROFIT AFTER-SCHOOL FITNESS AND MENTORING PROGRAM IN NATIONAL CITY, CALIFORNIA, THAT HELPS HUNDREDS OF LOW-INCOME KIDS STAY OFF THE STREETS, IN SCHOOL, AND ON THE PATH TO LIFE SUCCESS RATHER THAN ENCOURAGE THE CYAC'S GOOD WORK ON BEHALF OF THE COMMUNITY, THE LOCAL GOVERNMENT ATTEMPTED TO APPLY A PHONY "BLIGHT" DESIGNATION TO THE GYM AND NEARLY 700 OTHER PROPERTIES SO IT COULD TRANSFER THEM TO A LUXURY CONDO DEVELOPER USING ITS POWER OF EMINENT DOMAIN WE DEFEATED THE PLAN IN THE SPRING OF 2011 AND SET IMPORTANT PROPERTY RIGHTS PRECEDENT IN CALIFORNIA IN THE PROCESS BUT THE CITY APPEALED THE RULING, SENDING US TO THE STATE APPEALS COURT TO DEFEND OUR CLIENTS' RIGHT TO THEIR PROPERTY, WHERE WE ALSO SECURED A VICTORY FOR THE GYM AND REINFORCED VITAL PROTECTIONS FOR PROPERTY OWNERS ACROSS THE STATE IN FY 15, WE WERE AWARDED \$1,466,395 IN FEES FROM THE CITY FOR OUR WORK IN THIS CASE CENTRAL RADIO COMPANY V CITY OF NORFOLK U IS STANDING UP FOR A THRIVING SMALL BUSINESS IN NORFOLK, VIRGINIA, THAT IS NOT ONLY AT RISK OF LOSING ITS PROPERTY THROUGH EMINENT DOMAIN ABUSE, BUT ALSO BEING CENSORED FOR EXPRESSING AN OPINION THE GOVERNMENT DOESN'T LIKE IN EARLY 2012, THE OWNERS OF CENTRAL RADIO COMPANY HUNG A BANNER ON THEIR BUILDING PROTESTING THE GOVERNMENT'S ATTEMPT TO TAKE THEIR PROPERTY THROUGH EMINENT DOMAIN BUT THE CITY TOLD THEM TO TAKE IT DOWN BECAUSE IT WAS IN VIOLATION OF THE CITY'S SIGN CODE, EVEN THOUGH OTHER BUSINESSES IN THE AREA HAVE SIGNS AS LARGE AS OR LARGER THAN CENTRAL RADIO'S A VICTORY IN THIS CASE WILL PROTECT AN IMPORTANT PART OF OUR NATION'S HISTORY THE RIGHT TO PEACEABLY PROTEST GOVERNMENT ABUSE USING SIGNS </p> |

| Return Reference | Explanation |
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| NEIGHBORHOOD ENTERPRISES V CITY OF ST LOUIS | <p> SIMILAR TO OUR CLIENTS IN THE CENTRAL RADIO CASE ABOVE, ST LOUIS RESIDENT JIM ROOS DECIDED TO FIGHT BACK AGAINST HIS LOCAL GOVERNMENT'S ABUSE OF ITS POWER OF EMINENT DOMAIN HE HAD A LARGE PROTEST MURAL PAINTED ON HIS BUILDING IN A NEIGHBORHOOD TARGETED FOR REDEVELOPMENT BUT THE CITY OF ST LOUIS DIDN'T LIKE THE CRITICISM AND INSISTED THAT THE MURAL BE TAKEN DOWN AS A VIOLATION OF LOCAL SIGN CODES WE WON THE CASE BEFORE THE 8TH U S CIRCUIT COURT OF APPEALS IN 2011, BUT REMAIN IN DISTRICT COURT ASKING FOR A JUDGMENT DECLARING JIM'S RIGHT TO MAINTAIN THE MURAL SUCH A RULING WILL SECURE THE RIGHT OF AMERICANS FROM ALL WALKS OF LIFE TO EFFECTIVELY PROTEST GOVERNMENT ABUSE WITHOUT FIRST HAVING TO GET THE GOVERNMENT'S PERMISSION UNITED STATES V \$32,820 56 FROM MRS LADY'S, INC ACCOUNT #XXXXXX23264 FOR 38 YEARS, CAROLE HINDERS HAS OWNED AND OPERATED MRS LADY'S MEXICAN FOOD IN SPIRIT LAKE, IOWA MRS LADY'S ACCEPTS ONLY CASH, WHICH MEANS CAROLE MAKES FREQUENT TRIPS TO THE BANK TO AVOID HAVING LARGE SUMS OF MONEY AT THE RESTAURANT IN 2013, THE FEDERAL GOVERNMENT SEIZED CAROLE'S ENTIRE BANK ACCOUNT-TOTALING NEARLY \$33,000-EVEN THOUGH SHE HAD DONE NOTHING WRONG FEDERAL LAW REQUIRES BANKS TO REPORT CASH DEPOSITS LARGER THAN \$10,000 SINCE CAROLE'S DEPOSITS WERE ALMOST ALWAYS LESS THAN \$10,000, THE GOVERNMENT CLAIMED SHE WAS "STRUCTURING" HER BANK DEPOSITS TO EVADE THAT REPORTING REQUIREMENT AND USED CIVIL FORFEITURE TO SEIZE HER HARD-EARNED MONEY WITHOUT EVER EVEN CHARGING HER WITH A CRIME WHEN CAROLE TEAMED UP WITH IJ TO FIGHT BACK, THE GOVERNMENT QUICKLY CAPITULATED AND AGREED TO DROP THE CASE AND RETURN CAROLE'S MONEY BECAUSE THE GOVERNMENT IS USING THIS PRACTICE WITH ALARMING FREQUENCY TO SEIZE THE CASH OF LAW-ABIDING CITIZENS, IJ IS FIGHTING BACK WITH A SERIES OF LAWSUITS DESCRIBED BELOW TO STOP THIS UNCONSTITUTIONAL PRACTICE AND PROTECT THE PROPERTY AND EARNINGS OF HARD-WORKING AMERICANS THUS FAR, WE HAVE BEEN AWARDED \$1,538 IN COSTS RELATED TO THIS CASE UNITED STATES V \$107,702 66 LYNDON MCLELLAN IS A CONVENIENCE STORE OWNER IN RURAL NORTH CAROLINA WHO HAD MORE THAN \$107,000 SEIZED BY THE IRS IN 2014 USING CIVIL FORFEITURE UNDER FEDERAL STRUCTURING LAWS SIMILAR TO CAROLE HINDERS ABOVE, LYNDON MADE FREQUENT CASH DEPOSITS SO AS NOT TO HAVE A LOT OF CASH ACCUMULATE IN THE STORE BEFORE IJ GOT INVOLVED, LYNDON'S CASE WAS BROUGHT UP IN CONGRESSIONAL TESTIMONY, AND THE U S ATTORNEY IN CHARGE OF THE CASE TOLD LYNDON'S LAWYER, "WHOEVER MADE [THE DOCUMENT] PUBLIC MAY SERVE THEIR OWN INTEREST BUT WILL NOT HELP THIS PARTICULAR CASE MY OFFER IS TO RETURN 50% OF THE MONEY " RATHER THAN LETTING THE GOVERNMENT BULLY HIM, HOWEVER, LYNDON TEAMED UP WITH IJ TO FIGHT BACK AND LESS THAN TWO WEEKS AFTER IJ ANNOUNCED OUR INVOLVEMENT, THE GOVERNMENT BACKED DOWN AND AGREED TO RETURN LYNDON'S MONEY THESE LAWSUITS ARE SENDING A STRONG MESSAGE TO THE GOVERNMENT THAT IT CAN'T CONTINUE TO STEAL THE PROPERTY OF HONEST, HARD-WORKING AMERICANS IN THE MATTER OF THE SEIZURE OF \$446,651 11 FOR 27 YEARS, BROTHERS JEFF, RICHARD, AND MITCH HIRSCH HAVE OWNED BI-COUNTY DISTRIBUTORS, INC , A SMALL BUSINESS THAT DISTRIBUTES CANDY, SNACKS, AND OTHER GOODS TO CONVENIENCE STORES THROUGHOUT LONG ISLAND BECAUSE BI-COUNTY'S CUSTOMERS OFTEN PAY IN CASH, THE HIRSCH BROTHERS FREQUENTLY MAKE LARGE DEPOSITS AT THEIR LOCAL BANK IN 2012, WITHOUT CONDUCTING ANY SERIOUS INVESTIGATION INTO BI-COUNTY'S LEGITIMATE BUSINESS REASONS FOR MAKING SUCH DEPOSITS, THE GOVERNMENT RAIDED THEIR BANK ACCOUNT AND TOOK \$446,651, SENDING THE COMPANY INTO A TAILSPIN AND UPENDING THE HIRSCH FAMILIES' LIVES IJ FILED SUIT IN OCTOBER 2014, AND JUST TWO MONTHS LATER, THE GOVERNMENT AGREED TO RETURN THE MONEY AND NOT PURSUE FORFEITURE OF THE FUNDS IT'S A SIGNIFICANT VICTORY NOT ONLY FOR THE HIRSCH BROTHERS, BUT FOR PROPERTY OWNERS ACROSS THE COUNTRY FIGHTING SIMILAR FORFEITURES OF THEIR PROPERTY AND CASH </p> |

| Return Reference | Explanation |
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| DEHKO V HOLDER | <p>THIS LAWSUIT IS A FOLLOW-UP TO OUR SUCCESSFUL REPRESENTATION OF MICHIGAN SMALL BUSINESS OWNERS MARK ZANIEWSKI AND TERRY DEHKO AND HIS DAUGHTER SANDY, WHO HAD THEIR ENTIRE BANK ACCOUNTS SEIZED BY THE FEDERAL GOVERNMENT USING CIVIL FORFEITURE UNDER FEDERAL STRUCTURING LAWS. THE GOVERNMENT NEVER CONVICTED THEM OF A CRIME, OR EVEN CHARGED THEM, IT SIMPLY ALLEGED THE DEPOSITS OF THEIR LAWFULLY EARNED MONEY WERE SUSPICIOUS. WE WERE ABLE TO SECURE THE RETURN OF MARK'S AND TERRY AND SANDY'S MONEY, AND WE FILED THIS FOLLOW-UP LAWSUIT AGAINST THE IRS TO ENSURE THAT PROPERTY OWNERS RECEIVE A PROMPT COURT HEARING WHEN FEDERAL AGENTS SEIZE THEIR PROPERTY THROUGH CIVIL FORFEITURE. UNITED STATES V. \$11,000 IN UNITED STATES CURRENCY AND CHARLES L. CLARKE, II THIS CASE ADDS YET ANOTHER DIMENSION TO OUR CAMPAIGN TO END CIVIL FORFEITURE, IN WHICH WE ADDRESS HEAD-ON THE NEW, BUT UNDERREPORTED, PRACTICE OF LAW ENFORCEMENT AGGRESSIVELY USING CIVIL FORFEITURE TO SEIZE CASH OF DOMESTIC TRAVELERS AT OUR NATION'S AIRPORTS. WE REPRESENT CHARLES CLARKE, A 24-YEAR-OLD STUDENT WHO HAD HIS ENTIRE LIFE SAVINGS OF \$11,000 SEIZED AT THE CINCINNATI/NORTHERN KENTUCKY AIRPORT IN 2014. CHARLES IS FAR FROM THE ONLY PERSON WHOSE CASH HAS BEEN SEIZED-CINCINNATI AIRPORT POLICE TOOK PART IN NEARLY 100 SEIZURES TOTALING MORE THAN \$2 MILLION IN 2013 ALONE. CARRYING LARGE AMOUNTS OF CASH IS NOT A CRIME, AND THE GOVERNMENT SHOULD HAVE TO PROVE THAT A CRIME WAS COMMITTED BEFORE IT CAN KEEP TRAVELERS' MONEY. SOUROVELIS V. CITY OF PHILADELPHIA IN PHILADELPHIA, WE ARE TAKING ON ONE OF THE WORST ABUSES OF CIVIL FORFEITURE LAWS IN THE NATION TODAY. THE CITY'S MACHINE-LIKE SYSTEM OF SEIZING MILLIONS OF DOLLARS OF PROPERTY FROM THOUSANDS OF ITS CITIZENS EACH YEAR. FORFEITURES RANGE FROM CASH, CARS, AND HOMES TO JUMPER CABLES. AND THE CITY'S POLICE AND PROSECUTORS GET TO KEEP ALL FORFEITURE PROCEEDS. OVER A 10-YEAR PERIOD PHILADELPHIA POLICE AND PROSECUTORS TOOK IN MORE THAN \$64 MILLION IN FORFEITURE PROCEEDS, WITH \$25 MILLION GOING TOWARD THEIR OWN SALARIES. SO IN AUGUST 2014, I FOUGHT BACK WITH A MAJOR FEDERAL LAWSUIT SEEKING TO END THE CITY'S SHOCKING PRACTICE ONCE AND FOR ALL. WE BROUGHT THE CASE AS A CLASS ACTION, SO A VICTORY WILL BENEFIT EVERYONE WHO FINDS THEMSELVES CAUGHT UP IN PHILADELPHIA'S FORFEITURE MACHINE. DEAN V. CITY OF WINONA THIS LAWSUIT TAKES ON A BAN ON THE NUMBER OF HOMEOWNERS WHO MAY RENT OUT THEIR PROPERTIES IN THE CITY OF WINONA, MINNESOTA. THE CITY AMENDED ITS ZONING LAWS SO THAT ONLY 30 PERCENT OF HOMES IN EACH BLOCK MAY RECEIVE A RENTAL PERMIT, WHICH IS REQUIRED FOR HOMEOWNERS TO RENT OUT THEIR HOMES. THAT MEANS IF 30 PERCENT OF HOMEOWNERS IN A NEIGHBORHOOD HAVE ALREADY SECURED RENTAL PERMITS, THE NEXT HOMEOWNER WHO SEEKS A PERMIT WILL BE TURNED AWAY EVEN IF HIS NEIGHBORS WITH PERMITS LIVE IN THEIR HOMES AND DON'T RENT THEM OUT. UNDER THE CONSTITUTION, THE GOVERNMENT CAN'T ARBITRARILY RESTRICT THE PROPERTY RIGHTS OF SOME PEOPLE BUT NOT OTHERS. A VICTORY IN THE CASE WILL SEND A MESSAGE TO CITIES ACROSS MINNESOTA AND NATIONWIDE THAT RENTAL BANS ARE UNCONSTITUTIONAL AND CITIES SHOULD NOT ATTEMPT TO IMPOSE THEM.</p> |

| Return Reference | Explanation |
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| LIVE OAK BREWING V TEXAS ALCOHOLIC BEVERAGE COMMISSION | <p>BEFORE 2013, BEER DISTRIBUTORS IN TEXAS WOULD PAY BREWERS FOR THE RIGHT TO SELL THEIR BEER IN MARKETS LIKE HOUSTON OR AUSTIN, AND BREWERS TRADITIONALLY REINVESTED THIS MONEY INTO THEIR BREWERIES. BUT AT THE BEHEST OF POLITICALLY CONNECTED DISTRIBUTORS, TEXAS MADE IT ILLEGAL FOR BREWERS TO ACCEPT COMPENSATION FOR THEIR DISTRIBUTION RIGHTS. DISTRIBUTORS PAY NOTHING FOR SOMETHING POTENTIALLY WORTH MILLIONS OF DOLLARS. TEXAS BREWERS ARE ESSENTIALLY BEING FORCED TO GIVE UP PART OF THEIR BUSINESS FOR FREE. THE TEXAS CONSTITUTION PROTECTS THE PROPERTY RIGHTS AND ECONOMIC LIBERTY OF ENTREPRENEURS, SO THE OWNERS OF THREE CRAFT BREWERIES TEAMED UP WITH IJ TO FIGHT BACK IN COURT, DEFEND THE BUSINESSES THEY BUILT, AND VINDICATE THESE IMPORTANT PRINCIPLES. DUNCAN V. NEW HAMPSHIRE THE INSTITUTE FOR JUSTICE'S WORK AS THE LAWYERS FOR THE SCHOOL CHOICE MOVEMENT HAS NEVER BEEN MORE IMPORTANT. SCHOOL CHOICE IS EXPANDING AT A RAPID PACE ACROSS THE COUNTRY, AND IJ IS EFFECTIVELY DEFENDING THE INTERESTS OF PARENTS AND CHILDREN WHEN CHOICE PROGRAMS ARE CHALLENGED IN COURT BY THE TEACHERS UNIONS AND THEIR ALLIES. IN AUGUST 2014, WE SECURED THE FIRST OF TWO STATE SUPREME COURT VICTORIES IN FY 15 UPHOLDING SCHOOL CHOICE PROGRAMS WITH OUR VICTORY BEFORE THE NEW HAMPSHIRE SUPREME COURT. UNDER THIS PROGRAM, LOCAL BUSINESSES CONTRIBUTE TO NON-PROFIT ORGANIZATIONS THAT FUND EDUCATION SCHOLARSHIPS. QUALIFYING PARENTS MAY USE THE SCHOLARSHIPS TO SEND THEIR CHILDREN TO A PRIVATE SCHOOL OR TO A TUITION-CHARGING PUBLIC SCHOOL IN A NEIGHBORING SCHOOL DISTRICT, OR TO PAY FOR HOMESCHOOLING EXPENSES. WITH THE STATE SUPREME COURT'S RULING, ELIGIBLE FAMILIES NOW ARE ABLE TO SEND THEIR CHILDREN TO WHATEVER SCHOOL THEY CHOOSE. BOYD V. MAGEE OUR SECOND STATE SUPREME COURT VICTORY FOR SCHOOL CHOICE THIS YEAR CAME IN MARCH, WHEN THE ALABAMA SUPREME COURT RULED THAT THE ALABAMA ACCOUNTABILITY ACT IS ENTIRELY CONSTITUTIONAL. THE ACT HAS BEEN A LIFELINE FOR OUR CLIENTS AND OTHER PARENTS TRYING TO RESCUE THEIR CHILDREN FROM FAILING PUBLIC SCHOOLS. THE TEACHERS UNIONS AND THEIR ALLIES, HOWEVER, FEARED THAT THE TAX CREDITS AND SCHOLARSHIPS THE STATE OFFERS PARENTS TO SECURE A QUALITY EDUCATION FOR THEIR CHILDREN WOULD END THE PUBLIC SCHOOL MONOPOLY. SO THEY DESPERATELY THREW 10 DIFFERENT LEGAL CHALLENGES AT ALABAMA'S SCHOOL CHOICE PROGRAMS IN THE HOPES THAT AT LEAST ONE WOULD STICK. BUT THE STATE SUPREME COURT ROUNDLY REJECTED EACH OF THEIR CLAIMS, DEFINITELY STATING THAT SCHOOL CHOICE IS CONSTITUTIONAL IN ALABAMA. THOUSANDS OF CHILDREN ALREADY BENEFIT FROM ALABAMA'S PROGRAMS, AND THIS DECISION OPENS THE DOOR FOR EVEN MORE FAMILIES TO JOIN THEIR RANKS. LARUE V. COLORADO BOARD OF EDUCATION IJ APPEARED BEFORE TWO OTHER STATE SUPREME COURTS THIS YEAR DEFENDING SCHOOL CHOICE. IN DECEMBER 2014, WE APPEARED BEFORE THE COLORADO SUPREME COURT TO VINDICATE A MODEST LOCAL SCHOOL CHOICE PROGRAM IN DOUGLAS COUNTY THAT PROVIDES PRIVATE SCHOOL SCHOLARSHIPS TO DISTRICT RESIDENTS. THE ACLU, AMERICANS UNITED FOR SEPARATION OF CHURCH AND STATE, AND SEVERAL COLORADO ORGANIZATIONS AND TAXPAYERS SUED TO STOP THE PROGRAM. IJ INTERVENED, REPRESENTING FOUR FAMILIES WHO INTEND TO USE THE SCHOLARSHIPS FOR THEIR CHILDREN.</p> |

| Return Reference | Explanation |
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| HART V STATE/RICHARDSON V STATE | <p>IN FEBRUARY 2015, WE APPEARED BEFORE THE NORTH CAROLINA SUPREME COURT DEFENDING THE STATE'S OPPORTUNITY SCHOLARSHIP PROGRAM, WHICH AWARDS PUBLICLY FUNDED SCHOLARSHIPS TO ENABLE QUALIFYING FAMILIES TO TAKE THEIR CHILDREN OUT OF THE PUBLIC SCHOOL SYSTEM AND SEND THEM TO A PRIVATE SCHOOL. THE TEACHERS UNIONS AND SCHOOL BOARDS FILED TWO SEPARATE LAWSUITS TO STOP THE PROGRAM ON THE GROUNDS THAT THE NORTH CAROLINA CONSTITUTION PREVENTS THE STATE FROM FUNDING ANY PRIVATE SCHOOL SCHOLARSHIPS. HOWEVER, THE STATE CONSTITUTION ALLOWS THE GENERAL ASSEMBLY TO USE ITS GENERAL REVENUE FUND TO CREATE EDUCATIONAL PROGRAMS OUTSIDE OF THE PUBLIC SCHOOL SYSTEM, AND THAT IS EXACTLY WHAT NORTH CAROLINA LEGISLATORS DID THROUGH THE OPPORTUNITY SCHOLARSHIP PROGRAM. WE INTERVENED IN THE CASE ON BEHALF OF CYNTHIA PERRY AND OTHER PARENTS WHO WISH TO USE THE PROGRAM TO SAVE THEIR CHILDREN FROM FAILING PUBLIC SCHOOLS.</p> <p>GADDY V. GEORGIA DEPARTMENT OF REVENUE IN MAY 2014, WE INTERVENED IN A LAWSUIT TO DEFEND GEORGIA'S LONG-STANDING SCHOLARSHIP TAX-CREDIT PROGRAM. THE PROGRAM PROVIDES SCHOLARSHIPS TO MORE THAN 13,000 STUDENTS, MAKING IT THE FOURTH LARGEST SCHOOL CHOICE PROGRAM IN THE COUNTRY. OUR OPPONENTS ARE CHALLENGING THE PROGRAM ON THE GROUNDS THAT IT VIOLATES THE STATE CONSTITUTION'S BAN ON PROVIDING PUBLIC SUPPORT TO RELIGIOUS INSTITUTIONS AND THAT THE LEGISLATURE IS LIMITED TO SUPPORTING ONLY THE PUBLIC SCHOOL SYSTEM. HOWEVER, THEIR CLAIMS LACK MERIT AS 100 PERCENT OF THE PROGRAM FUNDS ARE RAISED FROM PRIVATE DONORS AND GIVEN TO PARENTS TO SPEND AT A SCHOOL OF THEIR CHOICE- REGARDLESS OF WHETHER THEY CHOOSE A RELIGIOUS OR NON-RELIGIOUS PRIVATE SCHOOL FOR THEIR CHILDREN. GEORGIA'S SCHOLARSHIP TAX-CREDIT PROGRAM OFFERS THOUSANDS OF CHILDREN A PATHWAY TO A BETTER EDUCATION TODAY, NOT AT SOME DISTANT POINT IN THE FUTURE, AND WE WILL DO EVERYTHING WE CAN TO ENSURE THAT IT CONTINUES TO SUCCEED.</p> <p>CITIZENS FOR STRONG SCHOOLS V. FLORIDA IN FLORIDA, WE INTERVENED ON BEHALF OF SIX FAMILIES TO DEFEND TWO OF THE LARGEST SCHOOL CHOICE PROGRAMS IN THE NATION. THE MCKAY SCHOLARSHIP FOR PUPILS WITH DISABILITIES AND THE FLORIDA CORPORATE TAX CREDIT SCHOLARSHIP PROGRAM HAVE BEEN ON THE BOOKS FOR OVER A DECADE AND HELP MORE THAN 87,000 CHILDREN ACROSS THE STATE OBTAIN A QUALITY EDUCATION. THE PROGRAMS CAME UNDER ATTACK IN 2014 WHEN A GROUP OF PARENTS WHO SUED FLORIDA SEVERAL YEARS AGO SEEKING MORE MONEY FOR PUBLIC EDUCATION AMENDED THEIR LAWSUIT TO CHALLENGE THE CONSTITUTIONALITY OF THESE TWO PROGRAMS, CLAIMING THEY UNCONSTITUTIONALLY "DIVERT" MONEY FROM FLORIDA'S PUBLIC SCHOOLS. BUT OUR OPPONENTS' CLAIMS ARE UNFOUNDED, AND WE WILL PROVE THE PROGRAMS' CONSTITUTIONALITY IN COURT AND DEMONSTRATE THE POWER OF SCHOOL CHOICE TO TRANSFORM INDIVIDUAL LIVES AND IMPROVE THE OVERALL PUBLIC EDUCATION SYSTEM.</p> <p>AMICUS IN ADDITION TO LITIGATING THE ABOVE-DESCRIBED CASES, THE INSTITUTE FOR JUSTICE FILED AMICUS BRIEFS IN THE FOLLOWING CASES BETWEEN JULY 1, 2014 AND JUNE 30, 2015: CITY OF LOS ANGELES V. PATEL, HENDERSON V. UNITED STATES OF AMERICA, HORNE V. U.S. DEPARTMENT OF AGRICULTURE, NORTH CAROLINA STATE BOARD OF DENTAL EXAMINERS V. FTC, OBERGEFELL V. HODGES, REED V. TOWN OF GILBERT, ARIZONA, ROWELL V. PETTIJOHN, SERAFINE V. BRANAMAN, WOLLSCHLAEGER V. GOVERNOR OF FLORIDA, UTTER V. BUILDING INDUSTRY ASSOCIATION OF WASHINGTON.</p> |